

Canada. Finance dept.

Public accounts

1920/21



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VOLUME I - 3

PUBLIC ACCOUNTS OF CANADA

for the

**FISCAL YEAR ENDED
MARCH 31**

1971

**Summary Report and
Financial Statements**

Prepared by the

RECEIVER GENERAL FOR CANADA

**INFORMATION CANADA
OTTAWA, 1971**

VOLUME 1
PUBLIC ACCOUNTS
OF CANADA



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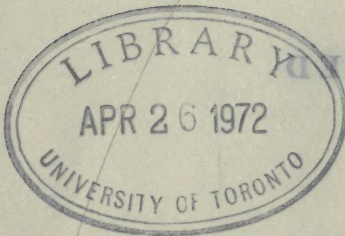
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Prepared by the
RECEIVED GENERAL FOR CANADA

INFORMATION CANADA
OTTAWA, 1971

To His Excellency

The Right Honourable Roland Michener, C.C.,
Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the fiscal year ended March 31, 1971.

All of which is respectfully submitted.

EDGAR J. BENSON,
Minister of Finance.

OTTAWA, SEPTEMBER 20, 1971.

*To The Honourable Edgar J. Benson,
Minister of Finance.*

In accordance with the provisions of Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F.10, I have the honour to transmit herewith the Public Accounts of Canada for the fiscal year ended March 31, 1971, to be laid by you before the House of Commons.

The changes in the form of the Estimates for 1970-71, as recommended by the Standing Committee on Public Accounts in its First Report to the House of Commons of January 29, 1969, has led to consequential changes in Volumes I and II. In addition, certain changes in format and presentation have been made to improve the standards of reporting, to lower the costs of production and to accelerate the publication of the Public Accounts. None of these changes has deleted any information previously included in the Public Accounts, except insofar as the new form of the Estimates has led to information being no longer available.

Respectfully submitted,

JAMES RICHARDSON,
Receiver General for Canada.

OTTAWA, SEPTEMBER 20, 1971.

To The Honourable James Richardson,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1971.

Under Section 55 (1) of the Financial Administration Act, Revised Statutes of Canada, 1970, c. F. 10, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the Minister of Finance on or before the thirty-first day of December next following the end of that year, or if Parliament is not then sitting, within any of the first fifteen days next thereafter that Parliament is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the fiscal year, together with statements certified by the Auditor General, of the revenue and expenditure for the fiscal year ended March 31, 1971, and of the assets and liabilities of Canada as at March 31, 1971, together with a statement of the contingent liabilities, departmental summaries of appropriations and expenditures, those statements required by the Financial Administration Act to be published in the Public Accounts, and various other supporting schedules, explanatory notes, statements and appendices.

Volume II—Details of expenditures and revenues by departments.

Volumes I and II have been prepared in accordance with the changes made in the form of the Estimates for 1970-71.

Volume III—The financial statements of all Crown Corporations and the Auditors' reports thereon.

Respectfully submitted,

H. R. BALLS,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 20, 1971.

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THE JOURNAL OF THE
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VOLUME I

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SECTION 1

1970-71 PUBLIC ACCOUNTS

The Scope of the Public Accounts

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THE SCOPE OF THE PUBLIC ACCOUNTS

The Public Accounts of Canada is the annual financial report of the Government of Canada which is prepared by the Receiver General for Canada as required by section 55 of the Financial Administration Act. The report covers the financial transactions of the Government of Canada during the fiscal year under review even although the Parliamentary authority to undertake these transactions was, in many cases, provided by legislation approved in earlier years. In addition, it includes the accounts of those crown corporations and other bodies which are maintained separately from the accounts of Canada. The financial year of a number of these corporations is the calendar year rather than the fiscal year of the government.

The financial transactions of the Government of Canada include:

1. the raising of revenue through taxation, fees, sales, investment income and other revenues;
2. expenditures on government programs, including payments for goods and services, interest on the public debt, transfer payments to individuals in terms of various social programs, transfers to other levels of government under such programs as fiscal transfer payments to provinces, hospital insurance and medicare, subsidies and other assistance to business enterprises;
3. the collection and disbursement of money in respect of the Canada Pension Plan, the Old Age Security Fund, the Unemployment Insurance Fund, and annuity, insurance and pension funds;
4. the making and recovery of loans and advances to and investments in crown corporations, other governments in Canada and abroad, international organizations, departmental working capital advance accounts, and various other bodies;
5. the provision of Canadian funds to acquire foreign exchange reserves and the return of these funds when foreign exchange so acquired is sold;
6. the receipt and disbursement of money from deposit, trust and certain special purpose accounts;
7. the issue and repayment of government bonds and Treasury Bills;
8. those transactions arising from the operation of the Consolidated Revenue Fund, which is the total of the deposits in the bank accounts of the Receiver General with the Bank of Canada, chartered banks in Canada and banks abroad.

All the financial transactions of the Government of Canada are reflected in the Public Accounts, irrespective of whether they are undertaken by or on behalf of a department, agency or other body such as a board, commission, council, crown corporation or fund. There are, however, a number of crown corporations and other bodies which operate their own banking facilities and produce their own accounts; the financial transactions of these organizations are reflected in the transactions of the Government of Canada only in so far as they receive money from or pay it to the government.

The crown corporations and other bodies in this category are:

Air Canada
Atomic Energy of Canada Limited
Bank of Canada

Canada Deposit Insurance Corporation
Canadian Arsenal Limited
Canadian Broadcasting Corporation
Canadian Commercial Corporation
Canadian National Railways
Canadian National (West Indies) Steamships Limited
Canadian Overseas Telecommunications Corporation
Canadian Patents and Development Limited
Canadian Saltfish Corporation
The Canadian Wheat Board
Cape Breton Development Corporation
Central Mortgage and Housing Corporation
The Company of Young Canadians
Crown Assets Disposal Corporation
The Custodian
Defence Construction (1951) Limited
Eldorado Aviation Limited
Eldorado Nuclear Limited
Export Development Corporation
Farm Credit Corporation
Freshwater Fish Marketing
Industrial Development Bank
National Arts Centre Corporation
The National Battlefields Commission
National Capital Commission
National Harbours Board
Northern Canada Power Commission
Northern Transportation Company Limited
Polymer Corporation Limited
The St. Lawrence Seaway Authority
The Seaway International Bridge Corporation Limited

The Public Accounts is produced in three volumes. Volume I contains a brief outline of the principal features of the government's financial statements and accounting system; a summary of the highlights of the government's financial operations during the fiscal year ended March 31, 1971, including revenue and expenditure on a National Accounts basis; a review of budgetary revenue, expenditure and the deficit for the fiscal year 1970-71, with comments on the significant aspects of the more important items; a summary of the financing operations of the government and their effect on the unmatured debt and the cash position of the government; statements of the expenditures, revenues, assets and liabilities of Canada certified by the Auditor General; and a statement of the contingent liabilities of Canada. It also includes summaries of appropriations and expenditures for each department, the statements required by the Financial Administration Act to be published in the Public Accounts and a number of supporting schedules and statements. Volume II reviews the financial statements of departments in finer detail. For each department, it presents its appropriations, expenditures and unexpended balances, the total cost of each of its programs, analysis of its expenditures by programs, activities within a program and standard objects, a statement of the grants, contributions and other transfer payments which it made, a statement of revenues collected, a summary of all its receipts and outlays and any special accounts which it maintains. The appendices in Volume II provide a range of additional

information, by departments, on items such as accounts receivable, payments for professional and special services, the construction and the acquisition of machinery, equipment, land, buildings, and works. Volume III includes the financial statement of crown corporations which produce their own accounts together with the reports of their auditors.

The Government's Accounting System

To assist the reader who is not familiar with the government's financial statements and general system of accounting, a brief outline of some of the more significant features of these and particularly of those aspects which differ from normal commercial accounting practices is given in the paragraphs which follow.

There are two generally accepted bases or systems of accounting. One is the "cash" basis under which revenues are taken into the accounts in the period in which they are received in cash and expenditures are accounted for when the actual disbursements are made; the other is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive way. In business, the accounts are usually maintained on an accrual basis. However, the prime purpose of government accounting is to serve the requirements of Parliament and more particularly to ensure effective control by Parliament over public moneys. As parliamentary control in Canada is predicated on the operation of the consolidated revenue fund, which is by law a cash account, and on regulating the flow of cash receipts into and cash payments out of the fund, it follows that the accounts of Canada are maintained basically on a cash system. However, there is provision in the Financial Administration Act for bringing into the accounts of each fiscal year expenditures relating to that year, which on a pure cash basis would be excluded, and in addition certain modifications have been made to facilitate the maintenance of accounting control over certain assets and liabilities, and to provide for valuation adjustments for recorded assets in anticipation of possible losses on ultimate realization.

Revenue and expenditure

Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued (including interest accrued) are not normally set up as assets on the government's statement of assets and liabilities.

On the expenditure side, under the provisions of section 30 of the Financial Administration Act, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged to that year. Consequently, liabilities under contracts and other accounts payable at March 31 for which cheques are issued during the month of April are charged as expenditures in the old year and appear as current liabilities on the statement of assets and liabilities. This is a significant modification of pure "cash" accounting, and brings into the year's transactions the greater part of those expenditures which on the

cash basis would be excluded, but which on the accrual basis would be included and carried to the statement of assets and liabilities as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example discounts and commissions on loans are not charged to expenditure in the year in which they are paid, but are set up as deferred charges on the statement of assets and liabilities and are amortized or written off to expenditure during the period of a loan. Also, losses on loans and advances and on other assets are not generally charged to expenditure in the year in which the loss is sustained, but from time to time parliamentary authority is obtained to charge such losses to budgetary expenditure; or the ultimate loss when determined may be charged by parliamentary authority to the general reserve for possible losses on the realization of assets.

Prior to 1951-52, it was the practice to charge interest on the public debt as it became due rather than when it was paid. This was a modification of the strict cash basis of accounting, but in 1951-52 a further modification was made whereby the charges to budgetary expenditure for interest on the public debt were made month by month as the interest accrued rather than annually or semi-annually as it became due and payable. This change is in line with the aim previously mentioned of bringing into the accounts of the year all the expenditures relating to that year. No comparable change in the treatment of interest receivable was made as it was not considered appropriate to accrue interest receivable which might or might not be received or to take it into account in determining the revenue for the year before it was actually received.

These examples will serve to indicate that while revenue is reported on a cash basis, in expenditure reporting significant modifications have been made in the cash basis to achieve many of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand the budgetary liabilities are set up or are otherwise taken into the accounts for the year, and on the other, tax and other revenue assessments, interest accruals (with certain exceptions) and accounts receivable are not treated as assets or taken into revenue until collected.

Assets and liabilities

Section 55 of the Financial Administration Act directs that the Public Accounts of Canada shall include:

"A statement, certified by the Auditor General, of such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year."

The assets and liabilities of Canada are set out so as to disclose the amount of the net debt. In 1920, the practice was established of offsetting against the gross liabilities only what were designated as "active" assets in determining the net debt. In the budget speech of May 18, 1920, the following explanation was given by the Minister of Finance.

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the

gross debt any more than the other capital accounts of the country ought to be deducted from it."

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements. In 1970-71 a new asset category "foreign exchange reserves" and a new liability category "foreign exchange reserves" were introduced to bring together these accounts which record the government's foreign exchange transactions. Also in 1970-71 a new liability category "social security funds" was introduced to bring together those funds which have been designated as such. Another change made in 1970-71 was a regrouping of loans, investments and advances to distinguish domestic loans and loans to national governments and international organizations.

With certain exceptions, taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as assets (except when these are held as charges against working capital accounts) nor are public works and buildings or other fixed or capital assets. Following the principle that only realizable or interest- or revenue-producing assets should be offset against the gross liabilities, costs of capital works are charged to expenditures at the time of acquisition or construction. Consequently government buildings, public works, national monuments, military assets (such as aircraft, naval vessels, and army equipment) and other capital works and equipment are recorded on the statements of assets and liabilities at a nominal value of \$1 as the value is not considered as a proper offset to the gross liabilities in determining the net debt of Canada.

On the liabilities side, accrued liabilities (except for interest accrued on the Public Debt) are not taken into account in determining the obligations of the government. However, under section 30 of the Financial Administration Act, liabilities under contracts and other accounts payable at March 31 if paid on or before April may be charged to the accounts for the year. These are recorded as accounts payable in the "current and demand liabilities" schedule to the statement of assets and liabilities.

The liabilities of the government, as shown in the statement of assets and liabilities include:

- (1) current and demand liabilities, including matured debt outstanding, outstanding cheques, interest due and outstanding, interest accrued, accounts payable, non-interest-bearing notes payable to international organizations and other obligations payable on demand;
- (2) obligations payable to the international monetary fund;
- (3) sundry funds deposited with the Receiver General for Canada or held in trust for various purposes;
- (4) social security funds;
- (5) amounts to the credit of other annuity, insurance and pension accounts;
- (6) undisbursed balances of special accounts, which, in accordance with the legislation under which they are authorized, are available for expenditure in periods

subsequent to the fiscal year in which they are granted;

- (7) refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income;
- (8) provision for compound interest on Canada savings bonds;
- (9) amounts due to the government but in respect of which payment has been deferred; these are contra accounts to corresponding items under "Loans to, and investments in, Crown Corporations", "Loans to national governments" and "Other loans and investments";
- (10) suspense accounts consisting of balances where some uncertainty as to disposition exists; and
- (11) unmatured debt, consisting of bonds and treasury bills.

The indirect or contingent liabilities of the government are shown as a special note appearing in the body of the statement of assets and liabilities and are also set out in a detailed supplementary statement.

Offsetting the direct liabilities, and in a measure explaining their existence, as a substantial portion of the total debt is attributable to them, are the government's recorded assets. For the most part, these consist of assets which yield interest, profits or dividends, and very liquid assets such as cash and departmental working funds. The principal classes of assets are:

- (1) current assets, including cash, and securities held for the securities investment account;
- (2) departmental working capital advances;
- (3) foreign exchange reserves; including advances to exchange fund account for the acquisition of gold and foreign exchange and Canada's subscription to the capital of the International Monetary Fund;
- (4) investments held for retirement of unmatured debt;
- (5) Canada pension plan investment fund;
- (6) loans to, and investments in, crown corporations;
- (7) other loans and investments, including loans to provincial and municipal governments, advances to the municipal development and loan board and a number of miscellaneous advances to veterans and others;
- (8) loans to national governments and international organizations;
- (9) investments in United States of America dollar securities issued by other than the Government of Canada, a category set up to record the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada;
- (10) securities held in trust for various deposit and trust and annuity, insurance and pension accounts and bonds and certified cheques held in connection with contractors' security deposits;
- (11) deferred charges which consist of the unamortized portions of the actuarial deficiencies in the super-

annuation accounts, representing that portion of the government's liability in respect of these accounts that has not been charged to budgetary expenditures and discounts, commissions, redemption bonuses and conversion premiums on loan flotations, remaining to be charged to expenditure;

- (12) capital assets, a category set up to cover capital assets that are charged to budgetary expenditure at the time of acquisition or construction and which are shown on the statement of assets and liabilities at a nominal value of \$1; and

- (13) inactive loans and investments which are not currently yielding interest, profits or dividends.

A reserve for losses on the realization of assets is now shown as a liability but is deducted from the total of the assets.

Net debt

The excess of the gross liabilities over the net recorded assets is designated as the net debt and a separate schedule to the statement of assets and liabilities is presented showing the changes in the net debt during the fiscal year. In effect, the net debt is the overall deficit since Confederation.

Highlights of the Government's Financial Operations during 1970-71

Summary

Revenue	1,000
Expenditure	1,000
Surplus	0
Debt	0
Assets	0
Liabilities	0
Net Debt	0
Net Assets	0

SECTION 2

1970-71 PUBLIC ACCOUNTS

Highlights of the Government's Financial Operations during 1970-71

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HIGHLIGHTS OF THE GOVERNMENT'S FINANCIAL OPERATIONS DURING 1970-71

This section outlines the financial operations of the government in 1970-71 giving a brief summary of the budgetary and non-budgetary transactions, unmatured debt transactions and changes in the cash position and the debt position during the fiscal year. More detailed explanations are given in subsequent sections of this volume.

To meet the needs of those interested in the impact of the operations of the Government of Canada on the economy, its revenues and expenditures re-classified on a national accounts basis are also included.

Table 1 summarizes the financial transactions of the government for 1969-70 and 1970-71 and shows how they influenced

the cash balances of the Receiver General for Canada. In particular, it shows that in 1970-71 the total budgetary and non-budgetary receipts of the government, excluding receipts from operations in unmatured debt, rose by 5 per cent to \$25,073 million while its total payments, excluding the repayment of debt, increased by 13 per cent to \$27,261 million. As a result of these changes, there was a cash deficit of \$2,188 million. New issues of \$15,851 million of unmatured debt provided the funds to cover this deficit, to repay \$13,240 million of debt and to add \$423 million to the bank balances of the Receiver General.

TABLE 1

THE FINANCIAL OPERATIONS OF THE GOVERNMENT OF CANADA 1969-70 and 1970-71

(in millions of dollars)

	1969-70			1970-71		
	Receipts	Payments	Surplus or deficit (—)	Receipts	Payments	Surplus or deficit (—)
I Budgetary transactions—						
Budgetary revenue and expenditure.....	12,314	11,921	393	12,803	13,182	—379
Add: Receipts and revenues credited to appropriations.....	355	355		405	405	
	12,669	12,276	393	13,208	13,587	—379
II Non-budgetary transactions—						
Social security accounts—						
Old age security fund.....	1,831	1,731	100	1,914	1,907	7
Canada pension plan.....	890	875	15	1,024	981	43
Unemployment insurance fund.....	623	623		771	758	13
	3,344	3,229	115	3,709	3,646	63
Other annuity, insurance and pension accounts.....	999	259	740	980	293	687
Loans, investments and advances—						
To crown corporations.....	485	1,352	—867	415	1,536	—1,121
To others.....	546	786	—240	663	906	—243
	1,031	2,138	—1,107	1,078	2,442	—1,364
Foreign exchange reserves.....	1,749	2,173	—424	1,753	3,070	—1,317
Provincial tax collection agreements account	1,567	1,564	3	1,858	1,946	—88
Other transactions.....	2,475	2,439	36	2,487	2,277	210
Total non-budgetary.....	11,165	11,802	—637	11,865	13,674	—1,809
Total budgetary and non-budgetary.....	23,834	24,078	—244	25,073	27,261	—2,188
III Unmatured debt transactions—						
Marketable bonds.....	1,671	1,742	—71	2,647	1,969	678
Treasury bills.....	8,995	8,940	55	10,975	10,135	840
Non-marketable bonds—						
Canada savings bonds.....	4,751	4,340	411	2,143	917	1,226
Other.....	185	104	81	86	219	—133
	15,602	15,126	476	15,851	13,240	2,611
Net increase or decrease (—) in Receiver General bank balances.....			232			423
Add: Receiver General bank balances at beginning of year.....			601			833
Receiver General bank balances at end of year..			833			1,256

TABLE 2

(in millions of dollars)

BUDGETARY TRANSACTIONS FOR FISCAL YEAR 1970-71	Budget forecast December 3, 1970	Actual	Increase or decrease (—) compared with December 3, 1970 forecast	Per cent
Revenue.....	13,035	12,803	—232	1.81
Expenditure.....	13,355	13,182	—173	1.31
Deficit.....	320	379	59	

Budgetary transactions

Revenue increased by \$489 million to a total of \$12,803 million in 1970-71. The major increases in revenue were \$701 million from personal income tax (including social development tax) and \$140 million from returns on investment. The major decrease in revenue was the fall of \$394 million in corporation income tax which was the result of a substantial decline in the taxable profits of corporations and the completion of the acceleration of corporate income tax payments. The revenue derived from other taxes and sources of revenue

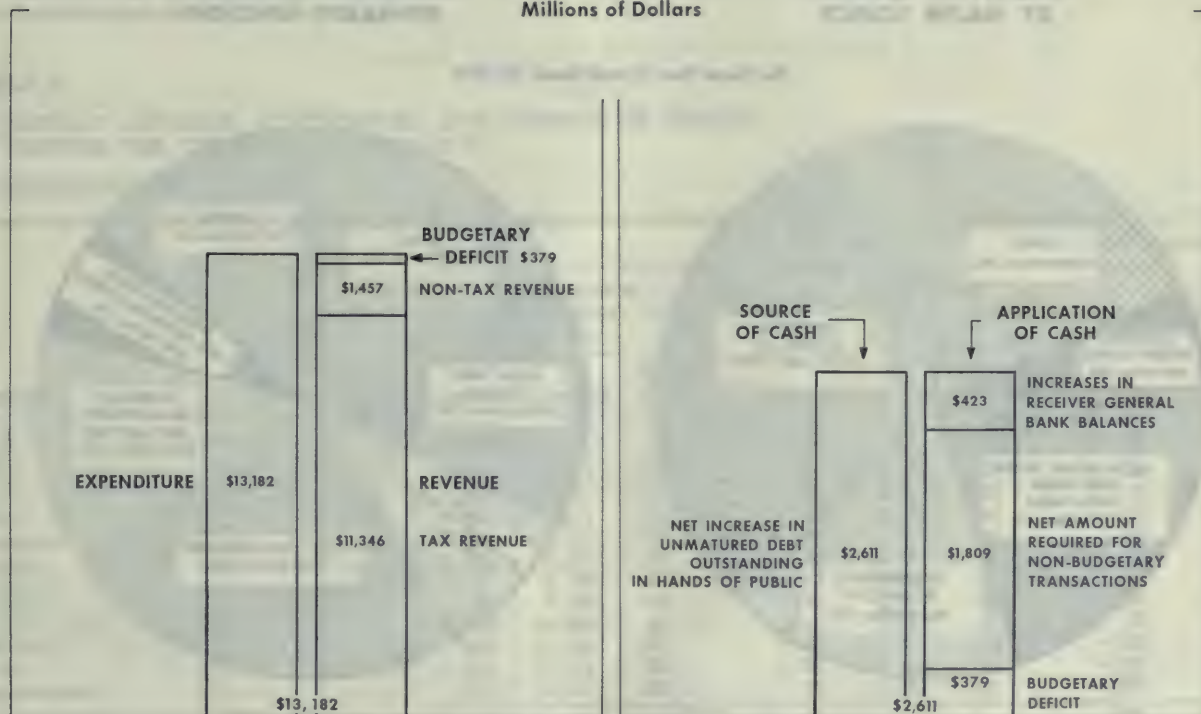
was almost unchanged. This stability of revenue from sources other than income tax and investment income, together with the decline in corporation income tax, were the major factors in reducing the expansion of revenue from \$2,161 million in 1969-70 to \$489 million in 1970-71 and its rate of growth from 21.3 per cent to 3.9 per cent per annum in the same periods.

Expenditure rose by \$1,261 million, or 10.6 per cent, to \$13,182 million in 1970-71; in 1969-70, the corresponding increases were \$1,192 million and 11.1 per cent. The greater part of the rise in expenditure in 1970-71 was the result of increases of \$457 million in expenditure on health and welfare (including \$220 million in respect of the Medical Care Act), \$297 million in additional fiscal transfer payments, \$203 million in higher public debt charges and \$148 million in education assistance. These four functions of the government accounted for \$1,105 million of the increase in expenditure in 1970-71. In 1969-70, they accounted for \$686 million of the increase of \$1,192 million in that year.

Table 3 presents revenue by source and expenditure by function for both 1969-70 and 1970-71. It shows that the effects of the changes in revenue and expenditure just described were to convert the budget surplus of \$393 million in 1969-70 into a deficit of \$379 million in 1970-71.

BUDGETARY REVENUE AND EXPENDITURE AND FINANCING OF CASH REQUIREMENTS

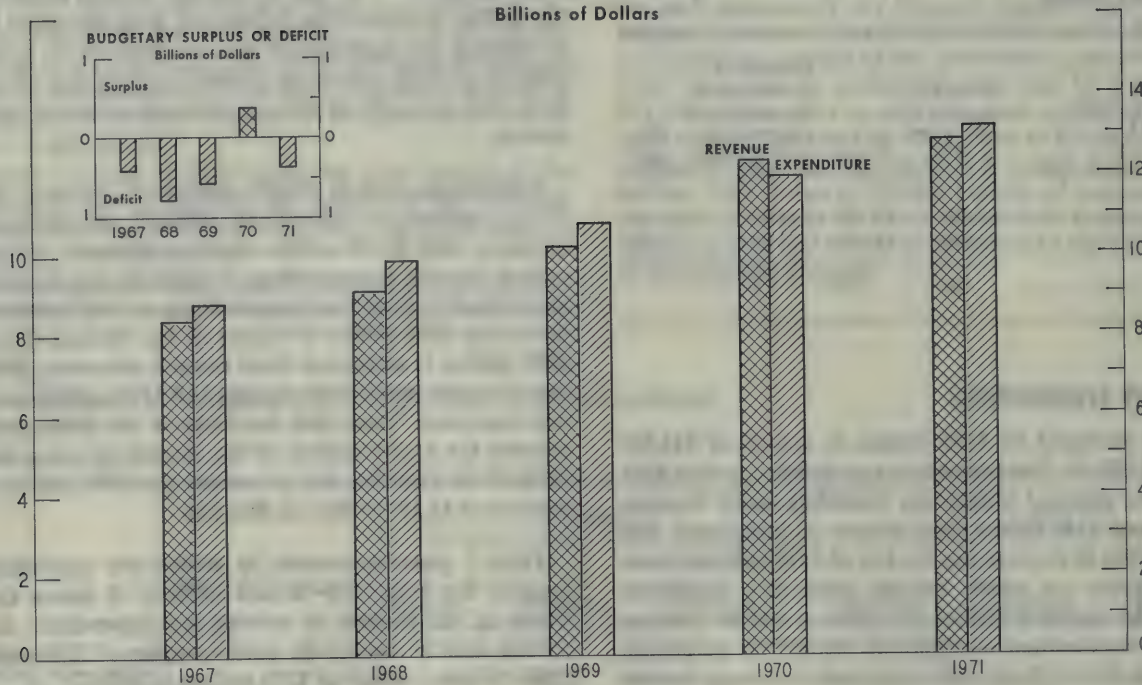
For Fiscal Year 1970-71
Millions of Dollars



BUDGETARY REVENUE AND EXPENDITURE

Fiscal Years Ended March 31

Billions of Dollars

**BUDGETARY REVENUE
BY MAJOR SOURCE****BUDGETARY EXPENDITURE
BY MAJOR FUNCTION**

For Fiscal Year Ended March 31, 1971

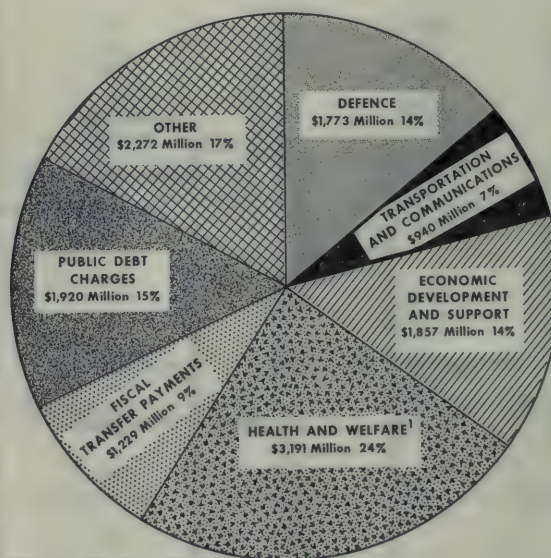
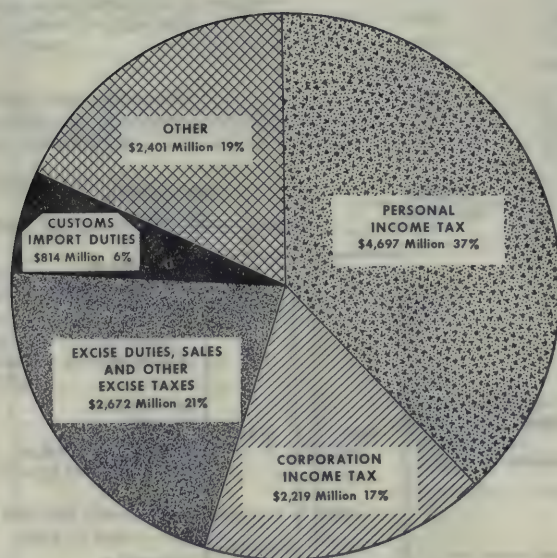
¹ Does not include payments out of old age security fund.

TABLE 3

BUDGETARY REVENUE BY SOURCE AND EXPENDITURES BY FUNCTION

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1970	1971	
REVENUE BY SOURCE			
Tax revenue—			
Income tax—			
Personal (1).....	4,562	5,263	701
Corporation.....	2,612	2,219	—393
On dividends, interest, etc. going abroad.....	248	258	10
	7,422	7,739	317
Sales and other excise taxes..	2,095	2,111	16
Customs import duties.....	818	814	—4
Excise duties.....	519	561	42
Other taxes.....	101	120	19
	10,955	11,346	391
Non-tax revenue.....	1,359	1,457	98
	12,314	12,803	489
EXPENDITURE BY FUNCTION			
Defence.....	1,791	1,773	—18
Transportation and communi- cations.....	893	940	47
Economic development and sup- port.....	1,776	1,857	81
Health and welfare(2).....	2,734	3,191	457
Fiscal transfer payments.....	932	1,229	297
Public debt charges.....	1,717	1,920	203
Education assistance.....	315	463	148
All other expenditures.....	1,763	1,809	46
	11,921	13,182	1,261
Surplus or Deficit (—).....	393	—379	—772

(1) Including Social Development Tax \$566 million.

(2) Excluding payments from social security funds.

The levels of revenue, expenditure and surplus or deficit in each month of 1970-71 are shown in Table 4. This table shows that the recorded cumulative surplus varied between the limits of \$581 million and \$652 million between May 1970 and January 1971, and then fell sharply in the remaining months of the fiscal year.

Although there were month to month variations in both revenue and expenditure, 49 per cent of the total revenue was credited in the first six months whereas for the same period only 44 per cent of expenditure had been charged. The heavier expenditure towards the end of the fiscal year was due to three main factors: many construction contracts which were let in the early part of the year did not come up for payment until some months later; under provisions of the Financial Administration Act, expenditures properly applicable to the fiscal year 1970-71 but made in April 1971 were charged to the fiscal year 1970-71; and deficits of crown corporations and special operating accounts which were charged to 1970-71 expenditure were not known until late in the fiscal year. Expenditures in the supplementary period were \$779 million or 6 per cent of total expenditure whereas revenue recorded in the same period was \$231 million or 2 per cent of total revenue.

The changes in revenue, expenditure and the surplus or deficit during the last ten fiscal years are given in Table 5. This table shows that, while a surplus was produced only in 1969-70, deficits have tended to become smaller when expressed as a proportion of budgetary expenditure. One reason for this decline is that the decade covered a long period of almost uninterrupted economic expansion in which revenues rose at a faster rate than expenditure.

TABLE 4

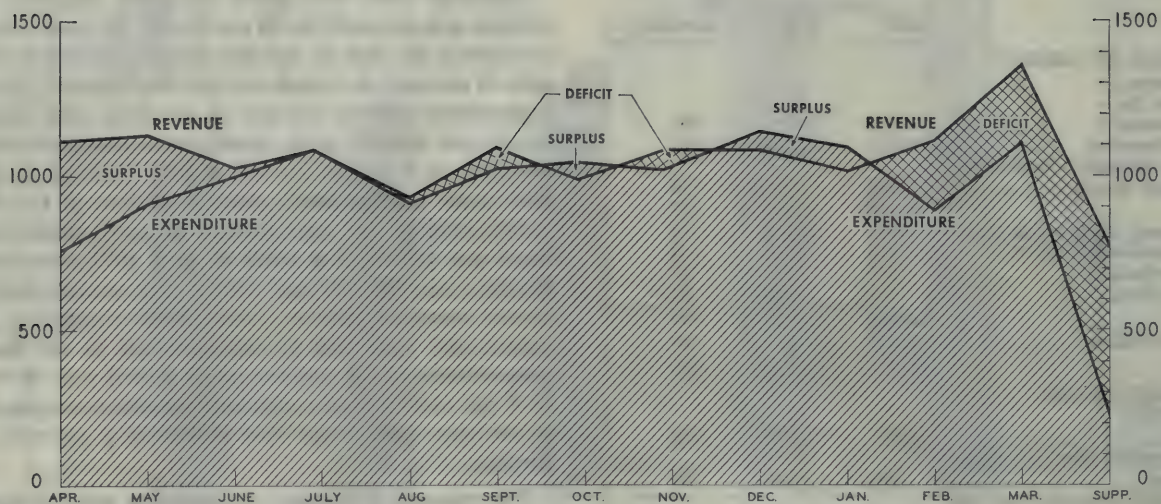
BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT BY MONTHS FOR THE FISCAL YEAR 1970-71

(in millions of dollars)

MONTH	Revenue			Expenditure			Surplus or deficit (-)	
	Monthly	Cumulative to end of Month		Monthly	Cumulative to end of month		Monthly	Cumulative to end of month
		Amount	Per cent of total		Amount	Per cent of total		
April, 1970.....	1,113	1,113	9	761	761	6	352	352
May.....	1,136	2,249	18	907	1,668	13	229	581
June.....	1,025	3,274	26	999	2,667	20	26	607
July.....	1,083	4,357	34	1,080	3,747	28	3	610
August.....	914	5,271	41	929	4,676	36	-15	595
September.....	1,024	6,295	49	1,091	5,767	44	-67	528
October.....	1,038	7,333	57	986	6,753	51	52	580
November.....	1,021	8,354	65	1,082	7,835	59	-61	519
December.....	1,137	9,491	74	1,081	8,916	68	56	575
January, 1971.....	1,092	10,583	83	1,015	9,931	75	77	652
February.....	886	11,469	90	1,118	11,049	84	-232	420
March.....	1,103	12,572	98	1,354	12,403	94	-251	169
Supplementary.....	231	12,803	100	779	13,182	100	-548	-379
Total for year.....	12,803			13,182			-379	

BUDGETARY REVENUE AND EXPENDITURE BY MONTHS

For Fiscal Year Ended March 31, 1971
Millions of Dollars



BUDGETARY SURPLUS OR DEFICIT BY MONTHS

For Fiscal Year Ended March 31, 1971
Millions of Dollars

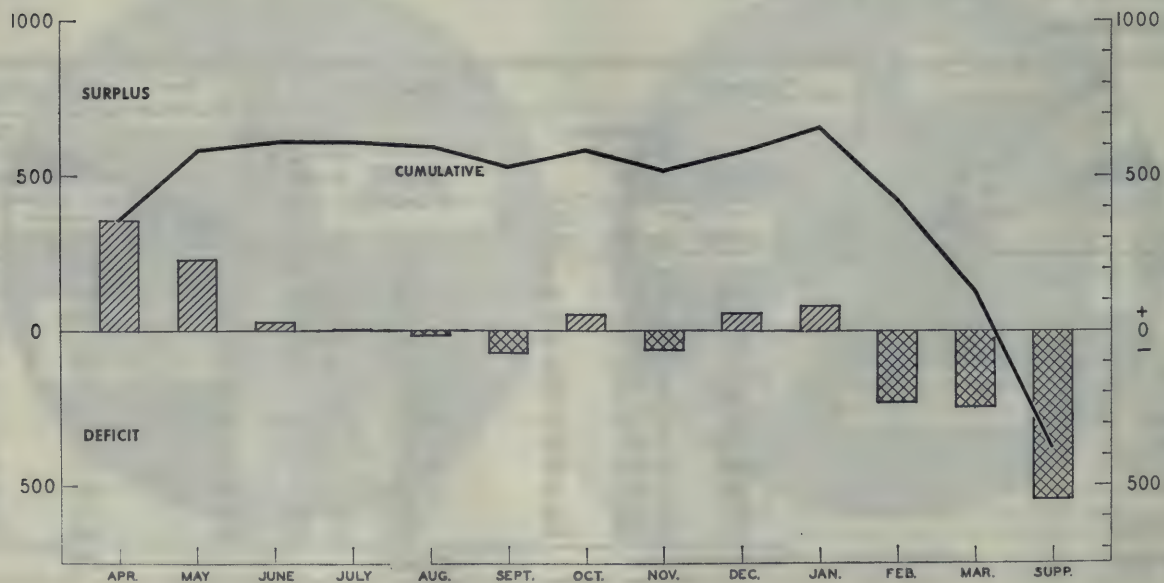


TABLE 5

BUDGETARY REVENUE, EXPENDITURE AND SURPLUS OR DEFICIT

Fiscal year ended March 31	Revenue		Expenditure		Surplus or deficit (-)	
	Amount	Per cent change	Amount	Per cent change	Amount	As a percentage of expenditure
1962.....	5,729.6	1.99	6,520.6	9.44	-791.0	12.13
1963.....	5,878.7	2.60	6,570.3	0.76	-691.6	10.53
1964.....	6,253.2	6.39	6,872.4	4.60	-619.2	9.01
1965.....	7,180.3	14.83	7,218.3	5.03	-38.0	0.53
1966.....	7,695.8	7.18	7,734.8	7.16	-39.0	0.51
1967.....	8,376.2	8.58	8,797.7	13.74	-421.5	4.79
1968.....	9,076.6	8.36	9,871.4	12.20	-794.8	8.05
1969.....	10,191.1	12.28	10,767.2	9.07	-576.1	5.35
1970.....	12,323.9	20.93	11,931.3	10.81	392.6	3.21
1971.....	12,803.0	3.88	13,182.1	10.48	-379.1	2.88

(1) Prior year figures have not been adjusted in this table to account for vote-netting.

Non-budgetary transactions

(excluding unmatured debt transactions)

Social security accounts

The three social security accounts are those for the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund. Details of their transactions in 1969-70 and 1970-71 are given in Table 6.

The Old Age Security Fund is financed by tax receipts. These receipts were \$1,914 million in 1970-71 an increase of 5 per cent over their level in 1969-70. Payments rose to \$1,907 million in 1970-71 or only \$7 million under receipts. In 1969-70 receipts of \$1,831 exceeded disbursements by \$100 million.

The Canada Pension Plan had receipts of \$1,024 million in 1970-71 which exceeded its disbursements of \$112 million by \$912 million. The greater part of the excess was invested in purchasing \$869 million of provincial and federal government bonds. At March 31, 1971 the balance in the Canada Pension Plan Investment Fund was \$3,701 million as compared with \$2,833 million at March 31, 1970.

The Unemployment Insurance Fund received \$623 million in 1970-71, mainly in the form of contributions. Benefits paid were \$758 million, an increase of \$216 million over the amount paid in 1969-70.

TABLE 6

SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

RECEIPTS	1969-70	1970-71	OUTLAYS	1969-70	1970-71
OLD AGE SECURITY FUND					
Income tax.....	1,254	1,340	Pension payments.....	1,467	1,634
Sales tax.....	577	574	Guaranteed income supplement.....	264	273
	1,831	1,914		1,731	1,907
			Surplus of receipts.....	100	7
CANADA PENSION PLAN					
Contributions.....	746	813	Pensions.....	47	92
Investment income.....	144	211	Administration costs.....	18	20
Other ⁽¹⁾			Investments.....	810	869
	890	1,024		875	981
			Surplus of receipts.....	15	43
UNEMPLOYMENT INSURANCE FUND					
Contributions.....	590	594	Benefit payments.....	542	758
Investment income.....	28	29	Investments.....	81	
Investments realized.....		142		623	758
Other.....	5	6		(1)	13
	623	771	Surplus of receipts.....		

(1) Less than \$500 000.

Other non-budgetary transactions (excluding unmatured debt transactions)

Other operations include receipts from other annuity, insurance and pension accounts, loans, investments and advances, sums required to finance additions to foreign exchange reserves and a variety of miscellaneous transactions. The balances from these are shown in Table 1.

Other annuity, insurance and pension accounts include the superannuation accounts of the public service, the Canadian forces and the R.C.M.P., the government annuities account and certain other accounts of a similar nature such as the account for retiring allowances to Members of Parliament. The net receipts from these accounts fell from \$740 million in 1969-70 to \$687 million in 1970-71.

Loans, investments and advances are made to crown corporations, provincial governments, governments outside Canada, international organizations, private businesses and individuals. The greater part of these loans, investments and advances are made to crown corporations: in 1970-71 net loans to and investments in crown corporations were \$1,121 million as compared with \$867 million in 1969-70. Other loans, investments and advances were \$243 million in 1970-71 and \$240 million in 1969-70.

Foreign exchange operations to finance increases in Canada's international reserves include receipts from Special Drawing Rights (S.D.R.'s) issued by the International Monetary Fund and payments arising from subscriptions of capital to the International Monetary Fund, advances to the Exchange Fund and the redemption of non-interest-bearing notes payable to the International Monetary Fund. During 1970-71, the receipts from SDRs were \$119 million, bringing the total value of those held to \$253 million. The net increase in advances to the Exchange Fund during the year was \$1,239 million as a result of advances to and repayments from it of \$2,438 million and \$1,199 million respectively. The net effect of all foreign exchange operations of this type was to finance a net increase of \$1,317 million in Canada's foreign exchange reserves in 1970-71 as compared with \$424 million in 1969-70. The large sums required for this purpose reflect the strength of the Canadian dollar in foreign exchange markets.

Collections of provincial income tax totalled \$1,858 million during the year and payments to the provinces were \$1,946 million. In 1969-70 collections were \$1,567 million and payments were \$1,564 million.

Miscellaneous operations produced a net receipt of \$210 million in 1970-71 and a net receipt of \$36 million in 1969-70.

Unmatured debt transactions

The net cash requirement arising from the budget, operations of social security funds and other operations was \$2,188 million in 1970-71 as compared with \$244 million in 1969-70. Table 1 shows that the increased sums required to finance additions to foreign exchange reserves was a major factor in this expansion of cash requirements.

Cash requirements were met almost entirely by net issues of marketable bonds, treasury bills and Canada savings bonds. In 1969-70, there was a net redemption of \$71 million of marketable bonds but, in 1970-71, the net increase in the issues of these bonds were \$678 million. In addition,

there was a net increase of \$840 million in treasury bill issues as compared with \$55 million in 1969-70. The Canada savings bond issue of 1970-71 proved very attractive and produced a net amount of \$1,226 million as compared with \$411 million in 1969-70. Other borrowing produced a net payment of \$133 million as compared with net receipts of \$81 million in 1969-70.

Change in cash position

A summary of all these operations is given in Table 1 which shows that their net effect was to increase the bank balances of the Receiver General, including those in foreign currencies, by \$423 million from \$833 million at March 31, 1970 to \$1,256 million at March 31, 1971.

Change in debt position

As a result of all the operations just described, the gross public debt increased by \$4,826 million to \$42,976 million at March 31, 1971, net recorded assets increased by \$4,447 million to \$25,654 million and the net debt increased by \$379 million to \$17,322 million.

TABLE 7
NET DEBT
(in millions of dollars)

	Balance at March 31		Increase or decrease (—)
	1970	1971	
Gross liabilities.....	38,150	42,976	4,826
Less recorded net assets.....	21,207	25,654	4,447
Net debt.....	16,943	17,322	379

FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS

The revenue of the Government of Canada, as classified for the purposes of the national accounts, rose by \$859 million or 5.8 per cent in 1970-71. The corresponding increase in expenditure was \$1,885 million or 13.7 per cent. As a result of these changes, the surplus of \$737 million recorded in the national accounts for 1969-70 was replaced by a deficit of \$289 million in 1970-71.

With the exception of direct taxes paid by corporations, all major components of revenue increased in 1970-71 but their rates of increase were significantly lower than in 1969-70. The largest single source of revenue, direct taxes paid by persons, increased by \$792 millions or 11.7 per cent in 1970-71 as compared with their expansion of \$1,440 millions or 26.9 per cent in 1969-70. In both years, higher personal incomes led to the growth of direct tax payments by persons. Another factor was the increase of \$31 million in employer and employee contributions to social insurance and pension funds which are classified as personal direct taxes; this increase was

the result of higher contributions to government pension funds. Because of lower corporation profits, direct taxes paid by corporations fell by \$137 million, or 6.1 per cent, in 1970-71 as compared with an increase of \$48 million, or 2.1 per cent in 1969-70. Indirect taxes, the second largest source of revenue, rose by only \$55 million, or 1.4 per cent, in 1970-71 because of a lack of growth in receipts from sales taxes and customs import duties. Additional interest receipts by social insurance and pension funds were the major factors leading to the increase in investment income of \$120 million, or 10.5 per cent, but this increase was still substantially lower than the growth in investment income of \$261 million, or 29.1 per cent, recorded in 1969-70.

The greater part of the increase in expenditure in 1970-71 was accounted for by additional transfer payments to other levels of government, persons and the owners of the public debt. Transfers to other levels of government rose by 33.8 per cent or \$948 million, an amount slightly more than half of the total increase in expenditures of \$1,845 million. These additional transfer payments to other levels of government were the result of higher payments under federal-provincial tax-sharing agreements, the Medical Care Act, the Canada Assistance Plan, the Hospital Insurance and Diagnostic Services Act, post-secondary education adjustments, technical

and vocational training and grants for regional economic expansion. Transfers to persons rose by \$488 millions mainly because of the growth in old age security payments and unemployment insurance benefits. Increases in the amount of unmatured public debt outstanding and higher interest rates added \$200 million to the interest paid on the public debt. When compared with these additions to transfer payments, the rise of \$135 million in current expenditure on goods and services was relatively small. Outlays on goods and services for defence rose only by \$18 million or 1 per cent. Other current outlays on goods and services increased by \$117 million or 4.5 per cent mainly because of higher prices. All other expenditures rose by \$114 million of which the major items were increase of \$53 million in payments to non-residents and \$40 million in gross capital formation.

Reconciliation of the Public Accounts and National Accounts Presentation

The reconciliation of revenue and expenditure, within the national accounts framework, with that within the budgetary or public accounts framework, is presented in Tables 9 and 10. A summary of adjustments is provided in the following table:

TABLE 8
FEDERAL GOVERNMENT REVENUE AND EXPENDITURE ON A NATIONAL ACCOUNTS BASIS
(in millions of dollars)

	1970-71 ⁽¹⁾	1969-70	Increase or decrease (-)	
			Amount	Per cent
REVENUE				
Direct taxes, persons.....	7,576	6,784	792	11.7
Direct taxes, corporations.....	2,120	2,257	-137	-6.1
Withholding taxes.....	261	256	5	2.0
Indirect taxes.....	4,083	4,028	55	1.4
Investment income.....	1,266	1,146	120	10.5
Other current transfers from persons.....	2	1	1	100.0
Capital consumption allowance.....	237	214	23	10.8
Total revenue.....	15,545	14,686	859	5.8
EXPENDITURE				
Goods and services, defence.....	1,854	1,836	18	1.0
Goods and services, non-defence.....	2,689	2,572	117	4.5
Transfers to persons.....	4,191	3,703	488	13.2
Interest on public debt.....	1,877	1,677	200	11.9
Subsidies.....	569	572	-3	-0.5
Capital assistance.....	119	95	24	25.3
Transfers to other levels of government.....	3,755	2,807	948	33.8
Payments to non-residents.....	250	197	53	26.9
Gross capital formation.....	530	490	40	8.2
Total expenditure.....	15,834	13,949	1,885	13.7
Surplus or deficit (-).....	-289	737		

⁽¹⁾ Preliminary estimates.

The framework (national accounts or public accounts) within which the annual budget or surplus is computed, has a significant impact on its level. The contributing factors to the difference may be grouped within three classifications:

- (i) transactions included within the budgetary or public accounts framework but excluded from the national accounts framework, eg. Post Office—which is considered in national accounts analysis, by international convention, to be an enterprise,
- (ii) extra-budgetary transactions excluded from the budgetary or public accounts presentation, but included in the national accounts determination of government revenue and expenditure, eg. Old Age Security Fund,
- (iii) other adjustments required to convert data in accordance with national accounts concepts, such as those required to convert investment income, corporate income tax and capital formation from a cash to an accrual basis, and those required to incorporate the

TABLE 9

FEDERAL GOVERNMENT REVENUE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS
RECONCILIATION

(in millions of dollars)

	1970-71 ⁽¹⁾	1969-70
BUDGETARY REVENUE.....	12,803	12,314
<i>Deduct:</i>		
Budgetary return on investment.....	-1,000	-860
Post Office revenue.....	-338	-355
Other non-tax budgetary revenue.....	-119	-144
	-1,457	-1,359
Corporate income tax excess of accruals over collections.....	-244	-516
<i>Add:</i>		
Old age security taxes.....	1,914	1,831
Unemployment insurance fund—employer-employee contributions.....	492	495
Government pension funds—employer-employee contributions.....	526	495
Prairie Farm Assistance Act levies.....	6	6
	2,938	2,827
Government investment income:		
Interest on loans, advances and investments.....	522	525
Interest receipts on social insurance and government pension funds.....	419	290
Remitted profits less covered losses of government business enterprises.....	302	306
	1,243	1,121
Capital consumption allowance.....	237	214
Miscellaneous.....	25	85
Total revenue, national accounts basis.....	15,545	14,686

⁽¹⁾ Preliminary estimates.

transactions of other government funds and Crown agencies within the national accounts framework.

There were deficits both within the budgetary and national accounts frameworks during 1970-71. The public accounts or budgetary net position changed from a surplus of \$393 million in 1969-70 to a deficit of \$379 million in 1970-71. The surplus on those extra-budgetary transactions which are included in the national accounts framework decreased considerably, primarily because of the significant increase in payments from the unemployment insurance fund. The other revenue adjustment was considerably reduced because of corporation income tax accruals more closely related to actual remittances. This reduction was to a large extent offset by a significant change in the other expenditure adjustment, caused by a reduction in reserves and write-offs which are excluded from the national accounts framework. The government's net position within the national accounts framework changed from a surplus of \$737 million in 1969-70 to a deficit of \$289 million in 1970-71.

TABLE 10

FEDERAL GOVERNMENT EXPENDITURE
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS
RECONCILIATION

(in millions of dollars)

	1970-71 ⁽¹⁾	1969-70
BUDGETARY EXPENDITURE.....	13,182	11,921
<i>Deduct:</i>		
Budgetary transfers to funds and agencies ⁽²⁾	-609	-549
Post Office expenditure.....	-369	-341
Deficit of government business enterprises..	-89	-77
Reserves and Write-offs.....	-104	-324
Purchase of existing capital assets.....	-19	-7
Budgetary revenue items offset against budgetary expenditure ⁽³⁾	-64	-95
	-1,254	-1,393
<i>Add:</i>		
Extra budgetary funds expenditure:		
Old age security benefits.....	1,907	1,731
Unemployment insurance benefits.....	758	542
Government pensions.....	200	180
Prairie farm emergency payments.....	7	5
	2,872	2,458
Expenditures of government funds and agencies ⁽²⁾	684	614
Gross capital formation.....	530	490
Miscellaneous ⁽⁴⁾	-180	-141
Total current expenditure.....	15,834	13,949

⁽¹⁾ Preliminary estimates.

⁽²⁾ In the national accounts, budgetary appropriations to various funds and agencies are replaced by the expenditures actually made by these funds and agencies.

⁽³⁾ The largest component of this item consists of revenue from sales of goods and services by the government sector. These sales appear as final expenditure of the private sector and are deducted to avoid double counting.

⁽⁴⁾ This item includes the supplementary period adjustment. In the national accounts expenditures on goods and services in the supplementary period are split evenly between adjacent fiscal years; most other expenditure items are shifted entirely to the next fiscal year.

SECTION 3

1970-71 PUBLIC ACCOUNTS

Revenue

CONTENTS

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Non-tax revenue.....	3·7
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REVENUE

Budgetary revenue falls into two main classes, tax revenue and non-tax revenue. The most important of these from a revenue standpoint and its effect on the country's economy is tax revenue which accounted for 90 per cent of total receipts in 1970-71.

Tax revenue is further classified into, direct taxes and indirect taxes. Direct taxes are income taxes (personal and corporation), and estate taxes; indirect taxes are comprised of excise taxes (including sale taxes), excise duties and customs duties.

Non-tax revenue, consists of return on investments which includes interest received on loans and advances made by the government to crown corporations, provincial and municipal governments, national governments and departmental operating accounts and the government's share of profits made by crown corporations; post office revenue which arises from the operations of the Post Office; and other miscellaneous items arising from the normal activities of the government.

In addition to those receipts referred to above, there are receipts arising from certain program activities which are not credited to budgetary revenue as such, but are taken into the government's accounts as credits to the appropriations covering those programs. The authority for this action is included in the program details of the Appropriation Acts.

Also, under federal-provincial agreements the federal government collects provincial income taxes for certain provinces which are not included as budgetary revenue but are credited to a deposit account pending their transmittal to the relevant province.

Other receipts of a budgetary nature which are not included in budgetary revenue are taxes arising from provisions of the Old Age Security Act and collections under provisions of the Canada Pension Plan.

Summary

Budgetary revenue in 1970-71 totalled \$12,803 million, \$489 million or 4 per cent over the comparable amount of \$12,314 million received in 1969-70. Tax revenue at \$11,346 million accounted for 89 per cent and non-tax revenue at \$1,457 million accounted for 11 per cent of the total revenue for 1970-71. In 1969-70 tax revenue was \$10,955 million or 89 per cent of the total and non-tax revenue was \$1,359 million or 11 per cent.

Tax revenue increased by \$391 million over 1969-70 receipts; the yield from personal income taxes was \$611 million higher, from the social development tax \$90 million higher and from corporation income taxes \$394 lower. Non-tax revenue increased by \$98 million; return on investments was \$140 million higher, post office revenue was \$17 million lower and other non-tax receipts were \$25 million lower than in 1969-70.

In 1970-71 the practice, whereby revenue arising from a particular vote is credited thereto, was extended to include Department of Agriculture votes 10 and 20, Department of Insurance vote 20, Public Service Commission vote 100, Department of Indian Affairs and Northern Development vote 65, Department of National Defence vote 1 and Department of Transport vote 1. For purposes of comparison the 1970-71 figures have been adjusted accordingly in the following revenue tables.

BUDGETARY REVENUE BY MONTHS AND MAJOR SOURCE

For Fiscal Year Ended March 31, 1971
Millions of Dollars

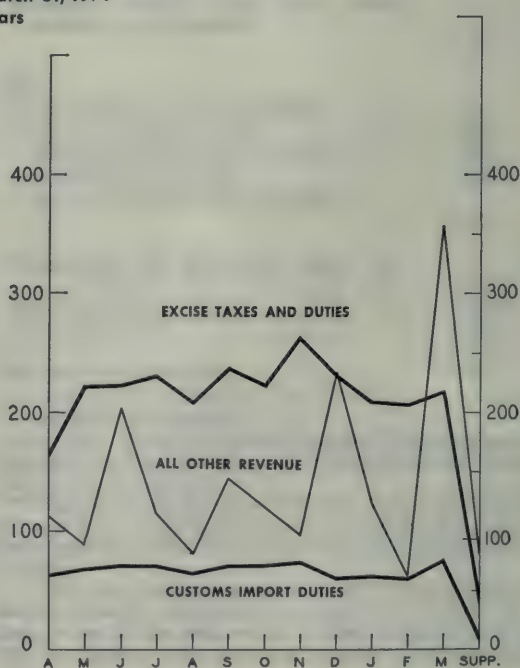
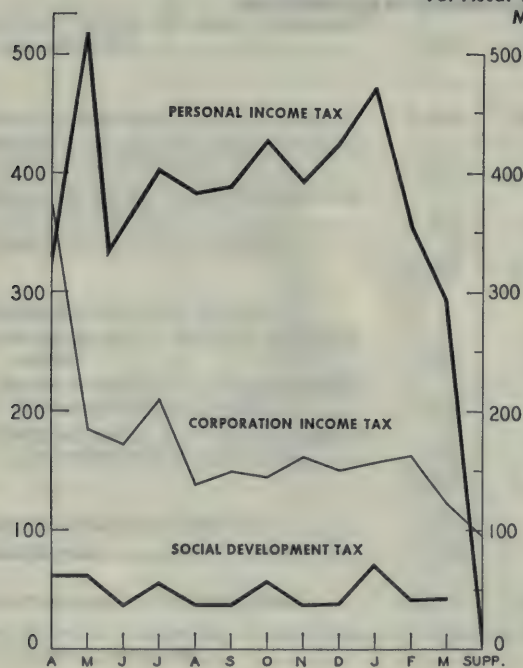


TABLE 1

BUDGETARY REVENUE BY MAJOR SOURCES

(in millions of dollars)

SOURCE	Fiscal year ended March 31					
	1971		1970		Increase or decrease (—)	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Tax revenue—						
Income tax—						
Personal ⁽¹⁾ (2)	4,696.5	36.7	4,085.1	33.1	611.4	15.0
Corporation ⁽¹⁾ (2)	2,218.5	17.3	2,612.0	21.2	—393.5	—15.1
On dividends, interest, etc., going abroad	258.2	2.0	248.5	2.0	9.7	3.9
Social development tax	566.3	4.4	476.5	3.9	89.8	18.8
Excise taxes—						
Sales ⁽¹⁾ (2)	1,707.5	13.3	1,716.9	13.9	—9.4	—0.5
Other ⁽²⁾	403.2	3.2	378.4	3.1	24.8	6.5
Customs import duties ⁽²⁾	814.5	6.4	818.3	6.7	—3.8	—0.5
Excise duties ⁽²⁾	561.0	4.4	518.8	4.2	42.2	8.1
Estate tax	119.9	1.0	100.6	0.8	19.3	19.2
Other taxes	0.3		0.3			
	11,345.9	88.7	10,955.4	88.9	390.5	3.6
Non-tax revenue—						
Return on investments	1,000.2	7.8	860.0	7.0	140.2	16.3
Post office—net postal revenue	337.6	2.6	354.8	2.9	—17.2	—4.8
Other non-tax revenue	119.3	0.9	144.0	1.2	—24.7	—17.0
	1,457.1	11.3	1,358.8	11.1	98.3	7.2
Total budgetary revenue ⁽³⁾	12,803.0	100.0	12,314.2	100.0	488.8	3.9

⁽¹⁾ Excluding credits to:

The old age security fund—

Personal income tax

Corporation income tax

Sales tax

1970-71

1969-70

1,132.5

1,026.5

207.9

227.1

573.8

577.4

1,914.2

1,831.0

⁽²⁾ Net after deduction of refunds and drawbacks.

TABLE 2

MAJOR SOURCE OF BUDGETARY REVENUE BY MONTHS FOR THE FISCAL YEAR 1970-71

(in millions of dollars)

MONTH	Personal income tax		Corporation income tax	Social development tax	Non-resident income tax	Customs import duties	Sales tax	Other excise taxes and duties	Other tax revenue	Non-tax revenue	Total
	Deductions at source	Other collections									
April, 1970	180	145	373	61	27	62	102	62	7	94	1,113
May	218	298	184	61	13	66	138	83	11	64	1,136
June	270	51	172	37	13	71	144	77	10	180	1,025
July	322	80	211	54	49	71	148	83	10	55	1,083
August	339	45	139	36	16	65	136	73	10	55	914
September	331	57	148	36	11	70	145	92	11	123	1,024
October	384	43	144	55	23	70	142	80	9	88	1,038
November	385	7	161	36	16	73	167	95	10	71	1,021
December	379	46	151	36	19	60	147	85	9	205	1,137
January, 1971	413	58	157	71	40	61	138	70	12	72	1,092
February	334	22	162	41	15	60	126	80	10	36	886
March	231	62	122	42	16	74	144	73	11	328	1,103
Supplementary	—7	4	95			11	30	12		86	231
Total	3,779	918	2,219	566	258	814	1,707	965	120	1,457	12,803

The amount of revenue is affected by changes in taxation rates, by changes in the base on which taxes are calculated and by variations in economic conditions. Income tax liability relates to the income of a taxation year but the system of collecting personal and corporation income taxes by instalments produces a distribution of receipts throughout the fiscal year. The distribution of revenue receipts between months may be affected by administrative factors.

Personal and corporation income taxes collected by the federal government on behalf of the provinces, and subsequently remitted to the provinces, are not included in the tables shown here.

Tax Revenue

As is shown in Table 1, tax revenue totalled \$11,346 million in 1970-71 compared with \$10,955 million in 1969-70. The main changes were an increase of \$611 million in personal income taxes and a decrease of \$394 million in corporation income taxes.

Table 3 presents a comparison for the latest five fiscal years of tax revenue and old age security taxes on a per capita basis. Tax revenue which was \$371.74 million per capita in 1966-67 was \$530.75 million per capita in 1970-71; old age security taxes which were \$64.23 million per capita in 1966-67 were \$89.54 in 1970-71.

TABLE 3

TAX REVENUE AND OLD AGE SECURITY TAXES PER CAPITA

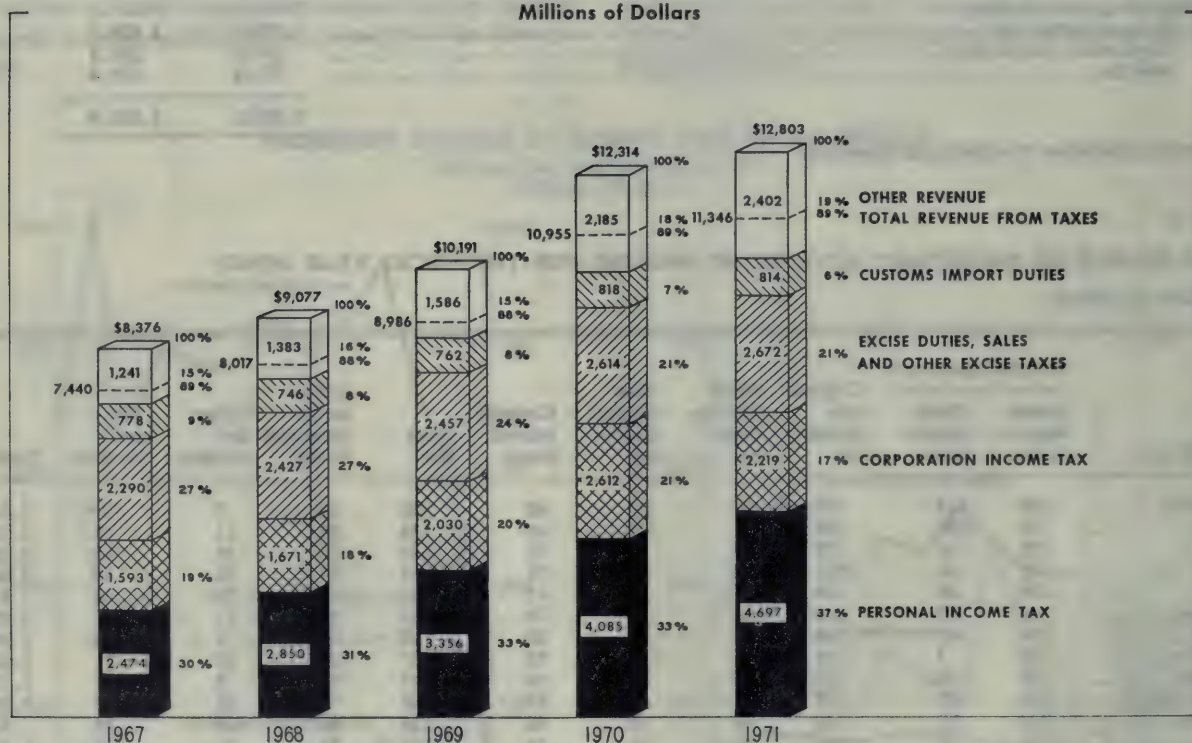
Fiscal year ended March 31	Tax revenue	Old age security tax	Total
	\$	\$	\$
1967.....	371.74	64.23	435.97
1968.....	392.86	73.25	466.11
1969.....	433.20	78.39	511.59
1970.....	520.18	86.94	607.12
1971.....	530.75	89.54	620.29

Federal-provincial tax collection agreements

Under fiscal arrangements, that became operative in 1962, the federal government withdrew in part from the field of direct taxation and left the vacated area to the provinces. A more detailed explanation of these arrangements is given in Section 8 of this volume.

BUDGETARY REVENUE BY SOURCE

Fiscal Years Ended March 31
Millions of Dollars



Tax on personal income

In 1970-71 personal income tax was again the largest source of government revenue. Its yield (excluding the old age security tax) was \$4,697 million or 37 per cent of all budgetary revenue compared with \$4,085 million or 33 per cent in 1969-70. The increase of \$611 million was due mainly to a higher level of personal incomes in 1970-71.

As is shown in Table 2, personal income taxes deducted at source were considerably lower in April and May 1970 and March 1971. This was due to the fact that over-deductions during the year were mainly refunded in these months. Table 2 also shows that other collections, which are direct payments by individuals, were higher in April and May 1970 reflecting the payment of balances due for the taxation year 1969.

The tax on personal incomes levied under the Old Age Security Act and credited to the old age security fund was \$1,133 million compared with \$1,027 million in 1969-70. The increase of \$106 million was due to higher levels of personal income in 1970-71.

Corporation income tax

Corporation income tax was the second largest source of government revenue. The yield (excluding the old age security tax) was \$2,219 million or 17 per cent of total budgetary

revenue compared with \$2,612 million or 21 per cent in 1969-70. The decrease of \$394 million was due mainly to lower corporation income during the year, and to the termination in 1970-71 of the acceleration of corporate income payments.

Under the provisions of the Income Tax Act corporations are required to pay tax in monthly instalments. In the past their payment period has not coincided exactly with the taxation year in respect of which the instalments are being made. However, during 1970-71 transitional measures were in effect that will move the payment period of corporations forward so that it will coincide with their taxation year. As reflected in Table 2 these factors resulted in large settlement payments in April 1970 in respect of 1969 profits by companies with a fiscal period that coincided with the calendar year.

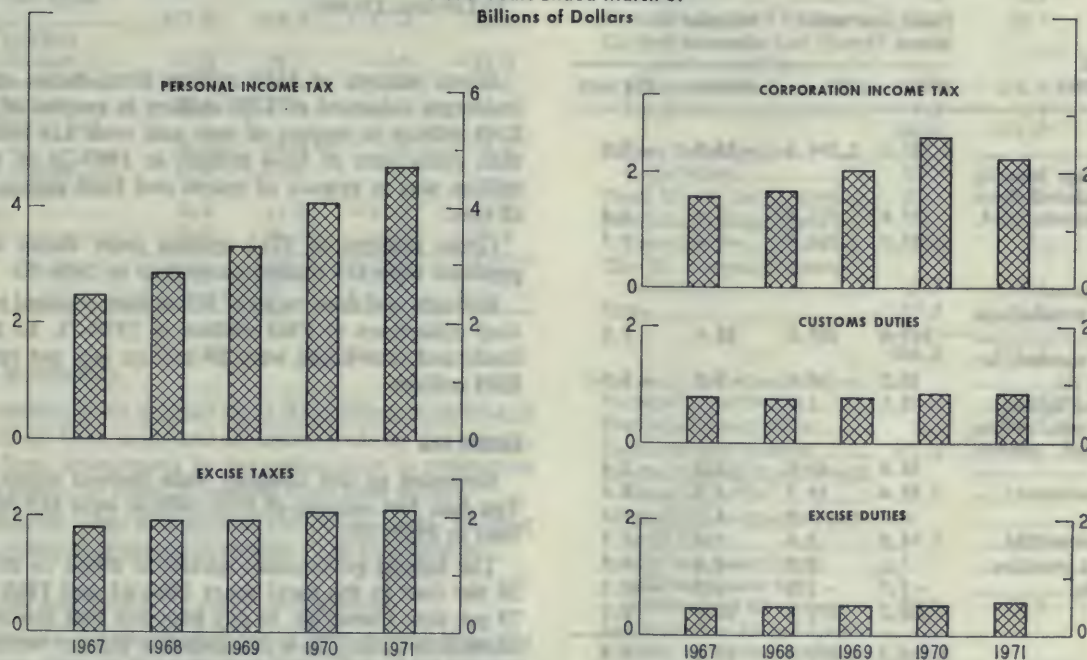
The tax on incomes of corporations levied under the Old Age Security Act and credited to the old age security fund was \$208 million compared with \$227 million in 1969-70.

Taxes on dividends, interest, etc., going abroad

Revenue in this category was derived from taxes withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents. Collections for 1970-71 were \$258 million, an increase of \$10 million or 4 per cent over the 1969-70 total.

PRINCIPAL SOURCES OF TAX REVENUE

Fiscal Years Ended March 31
Billions of Dollars



Social development tax

This tax first took effect for the taxation year 1969. The tax, which is imposed on individuals, is the lesser of 2 per cent of taxable income or \$120. During 1970-71, \$566 million was collected compared with \$476 million in 1969-70.

The larger receipts in April, July and October 1970 and January 1971 as shown in Table 2 reflected quarterly instalments paid by individuals directly to the government. These instalments are payable on or before March 31, June 30, September 30 and December 31 of each taxation year with any unpaid balance being due at the time of filing income tax returns. The larger receipt in May 1970 reflected final payments on 1969 income.

Excise taxes

Excise taxes including the sales tax totalled \$2,111 million, 17 per cent of total budgetary revenue compared with \$2,095 million or 17 per cent in 1969-70.

From a revenue standpoint the general sales tax was the most important tax levied under the Excise Tax Act. Receipts (excluding the old age security tax) were \$1,708 million, \$9 million less than 1969-70 receipts.

The sales tax levied under the Old Age Security Act and credited to the old age security fund was \$574 million compared with \$577 million in 1969-70.

TABLE 5

(in millions of dollars)

EXCISE TAX COLLECTIONS	Fiscal year ended March 31		Increase or decrease (-)	
	1971	1970	Amount	Per cent
Sales tax.....	2,281.3	2,294.3	-13.0	-0.6
Less old age security tax transferred from the old security fund..	-573.8	-577.4	3.6	0.6
	1,707.5	1,716.9	-9.4	-0.5
Other excise taxes—				
Cigarettes, tobacco and cigars.....	319.4	295.8	23.6	8.0
Jewellery, watches, or- naments, etc.....	10.2	10.4	-0.2	-1.9
Matches and lighters.....	1.1	1.1		
Television sets, radios, tubes and phono- graphs.....	38.6	40.8	-2.2	-5.4
Toilet preparations.....	21.4	19.7	1.7	8.6
Wines.....	8.1	7.0	1.1	15.7
Sundry commodities.....	4.0	2.6	1.4	53.8
Interest and penalties.....	2.1	2.2	-0.1	4.5
Less refunds.....	-1.7	-1.2	-0.3	-41.7
	403.2	378.4	24.8	6.5
	2,110.7	2,095.3	15.4	0.7

The yield from other excise taxes levied under the Excise Tax Act, other than the general sales tax, was \$403 million, \$25 million more than in 1969-70.

Customs import duties

Receipts from this source totalled \$814 million compared with \$818 million in 1969-70.

Excise duties

Excise duties were levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products were levied under the Excise Tax Act). Net receipts in 1970-71 were \$561 million compared with \$519 million in 1969-70.

TABLE 6

(in millions of dollars)

EXCISE DUTY COLLECTIONS	Fiscal year ended March 31		Increase or decrease (-)	
	1971	1970	Amount	Per cent
Cigarettes, tobacco and cigars	212.2	193.8	18.4	9.5
Spirits.....	209.4	194.7	14.7	7.6
Beer.....	149.1	139.4	9.7	7.0
Licences.....	(1)	(1)		
	570.8	527.9	42.9	8.1
Less refunds and drawbacks..	-9.7	-9.1	-0.6	-6.6
	561.0	518.8	42.2	8.1

(1) Less than \$50,000.

Gross receipts of \$358 million from duties on alcoholic beverages consisted of \$209 million in respect of spirits and \$149 million in respect of beer and were \$24 million higher than collections of \$334 million in 1969-70 of which \$195 million was in respect of spirits and \$139 million in respect of beer.

Gross receipts of \$212 million from duties on tobacco products were \$18 million more than in 1969-70.

Refunds and drawbacks of \$10 million resulted in net excise duty collections of \$561 million in 1970-71. In 1969-70 refunds and drawbacks were \$9 million and net receipts were \$519 million.

Estate tax

Revenues in this category were derived under the Estate Tax Act. Net receipts of \$120 million were \$19 million more than in 1969-70.

The federal government agreed to abate its estate tax by 50 per cent in the fiscal years 1962-63 and 1963-64 and by 75 per cent thereafter, in any province that imposed its own succession duties. To a province that did not wish to re-enter the succession duty field the federal government agreed to pay 50 per cent of the federal tax revenue from within that province in 1962-63 and 1963-64 and 75 per cent thereafter. During 1962-63, Quebec and Ontario collected their own succession duties while the other provinces received a payment in lieu of imposing duties. Starting in 1963-64 British Columbia

joined Ontario and Quebec in imposing its own succession duties. When the estate tax abatement was raised to 75 per cent in 1964-65, British Columbia increased its succession duty rates accordingly but Quebec and Ontario preferred to take in lieu of the extra abatement a payment equivalent to 25 per cent of the federal estate tax in those provinces. This arrangement also carried into the years following 1964-65 including 1970-71.

Other taxes

Revenue under this heading during the fiscal year was \$315 thousand compared with \$251 thousand in 1969-70.

Non-Tax Revenue

Non-tax revenue totalled \$1,457 million in 1970-71, \$98 million or 7 per cent higher than in 1969-70. The main changes were increases of \$140 million in return on investments and a decrease of \$17 million in post office revenue.

TABLE 7

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)	
	1971	1970	Amount	Per cent
NON-TAX REVENUE				
Return on investments....	1,000.2	860.0	140.2	16.3
Post Office—net postal revenue.....	337.6	354.8	-17.2	-4.8
Refunds of previous years' expenditure.....	23.0	29.5	-6.5	-22.0
Services and service fees..	17.1	18.1	-1.0	-5.5
Proceeds from sales.....	14.0	16.4	-2.4	-14.6
Privileges, licences and permits.....	26.3	24.5	1.8	7.3
Bullion and coinage.....	19.9	19.9		
Premium, discount and exchange.....	0.8	11.0	-10.2	-92.8
Other.....	18.2	24.6	-6.4	-25.6
	1,457.1	1,358.8	98.3	7.2

Return on investments

These receipts, in an amount of \$1,000 million, consisted of income derived from loans and advances made by the government and from investments by the government in productive or earning assets. In 1969-70 receipts were \$860 million.

The following table summarizes the larger items. Further details are given in appendix 3, section 10 of this volume.

Loans to, and investments in, crown corporations

Receipts from crown corporations at \$705 million were \$84 million more than in the previous year. The main changes were increases of \$22 million in the Bank of Canada profits paid to the government and \$37 million in payments by the Central Mortgage and Housing Corporation.

Bank of Canada profits paid to the government were \$250 million compared with \$229 million in 1969-70 and Central

Mortgage and Housing Corporation paid \$266 million compared with \$229 million.

Other loans and investments

The yield from other loans and investments was \$295 million compared with \$239 million in 1969-70.

The main changes were an increase of \$71 million in Exchange Fund profits (\$176 million in 1970-71 compared with \$105 million in 1969-70) and a decrease of \$26 million from interest-bearing deposits with chartered banks (\$25 million compared with \$51 million).

Other receipts included \$15 million in interest from loans made to the Municipal Development and Loan Board (\$15 million in 1969-70) and \$22 million in interest from loans and advances made under the Soldier Settlement and Veterans Land Acts (\$19 million in 1969-70).

TABLE 8

(in millions of dollars)

RETURN ON INVESTMENTS	Fiscal year ended March 31		Increase or decrease (-)
	1971	1970	
Loans to, and investments in, Crown Corporations—			
Bank of Canada—profits.....	250.3	228.7	21.6
Canadian Broadcasting Corporation.....	7.4	6.1	1.3
Canadian National Railways..	58.4	50.7	7.7
Central Mortgage and Hous- ing Corporation—			
Interest on debentures.....	257.1	218.9	38.2
Net profit.....	8.9	9.8	-0.9
	266.0	228.7	37.3
Export Development Corporation.....	13.9	6.4	7.5
Farm Credit Corporation.....	67.0	59.8	7.2
Northern Canada Power Commission.....	11.4	7.3	4.1
The St. Lawrence Seaway Authority.....	12.9	10.3	2.6
Other.....	17.5	23.1	-5.6
	704.8	621.1	83.7
Other loans and investments—			
National governments.....	24.3	24.8	-0.5
Provincial governments.....	3.3	4.7	-1.4
Exchange fund account.....	175.5	105.1	70.4
Interest bearing deposits with chartered banks.....	25.2	51.0	-25.8
Municipal Development and Loan Board.....	14.6	14.6	
Soldier and general land settlement loans and veterans land act advances..	22.0	18.9	3.1
Investments in United States dollar securities issued by other than the Government of Canada.....	2.4	3.8	-1.4
Miscellaneous.....	28.1	16.0	12.1
	295.4	238.9	56.5
	1,000.2	860.0	140.2

Post Office revenue

Gross receipts from post office operations were \$418 million but authorized disbursements from revenue for salaries and rent allowances, other allowances and commission at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through and delivered in foreign countries, etc., in the amount of \$55 million and revenue credits to expenditure of \$26 million resulted in net revenue of \$338 million. In 1969-70 comparable amounts were gross receipts of \$430 million, authorized disbursements of \$52 million, credits to expenditure of \$23 million and net revenue of \$355 million.

As is shown in the section on budgetary expenditure the net costs of operating the Post Office during 1970-71 (excluding the \$81 million charged to revenue) were \$369 million. As net revenue was \$338 million, there was an operating deficit of \$31 million. In 1969-70 net costs of \$341 million and net receipts of \$355 million resulted in a net surplus of \$14 million.

TABLE 9

(in millions of dollars)

POST OFFICE REVENUE	Fiscal year ended March 31		Increase or decrease (-)
	1971	1970	
Postage—			
In Canada.....	393.9	406.8	-12.9
From foreign countries.....	9.1	6.7	2.4
Money orders.....	9.9	10.8	-0.9
Rental of post office boxes.....	5.1	4.9	0.2
Other.....	0.2	1.2	-1.0
	418.2	430.4	-12.2
Less—			
Credited to vote 15.....	-25.5	-23.4	-2.1
Salaries and allowances—			
Revenue post offices.....	-13.4	-13.2	-0.2
Semi-staff post offices.....	-29.6	-27.1	-2.5
Sub-post offices.....	-6.4	-6.0	-0.4
Postage and transit charges to or through foreign countries	-4.5	-4.1	-0.4
Other.....	-1.2	-1.8	0.6
	-80.6	-75.6	-5.0
	337.6	354.8	-17.2

Refunds of previous years' expenditure

Refunds received in 1970-71 of expenditure made in prior years totalled \$23 million compared with \$30 million in 1969-70.

The Department of National Defence received \$3 million mainly from adjustments to cost audits and to adjustments on

contracts with the United States Government and the Department of Veterans Affairs received \$4 million mainly from refunds of veterans pensions, allowances and re-establishment credits.

Services and service fees

Revenue from this source was \$17 million compared with \$18 million in 1969-70.

The Department of Agriculture received \$8 million mainly for services in connection with the inspection, weighing, storage and elevation of grain and the Department of Consumer and Corporate Affairs received \$3 million from weights and measures and electricity and gas inspection fees.

Proceeds from sales

Receipts of \$14 million were \$2 million less than in 1969-70.

The Department of Supply and Services received \$4 million from the sales of surplus crown assets and \$3 million from the sale of publications; Central Mortgage and Housing Corporation received \$3 million from the sales of properties; and the Department of Agriculture received \$2 million from the sale of livestock and produce.

Privileges, licences and permits

Revenue from this category totalled \$26 million in 1970-71, \$2 million more than in the previous fiscal year.

The Department of Indian Affairs and Northern Development received \$7 million (\$7 million in 1969-70) mainly in respect of oil, gas and gold. The Department of Public Works received \$6 million (\$5 million in 1969-70) mainly from rentals. The Department of Consumer and Corporate Affairs received \$8 million from patents, trade marks, charters, etc. compared with \$7 million in 1969-70.

Bullion and coinage

This revenue which was derived from transactions in the bullion and coinage working capital advance account was \$20 million compared with \$20 million in 1969-70.

Premium, discount and exchange

These transactions resulted in a net revenue of \$1 million in 1970-71 compared with a net revenue of \$11 million in 1969-70.

Miscellaneous non-tax revenue

Other non-tax revenue of \$18 million was \$6 million less than in 1969-70.

Receipts credited to Appropriations

Receipts arising from the activities of particular programs and which are credited to the appropriations of those programs and which are not included in budgetary revenue totalled \$405 million in 1970-71 compared with \$355 million in 1969-70.

The following table summarizes these receipts by departments for the fiscal year ended March 31, 1971 with comparative figures for 1969-70.

TABLE 10

(in millions of dollars)

RECEIPTS CREDITED TO APPROPRIATIONS	Fiscal year ended March 31		Increase or decrease (-)
	1971	1970	
Agriculture.....	3.1	1.2	1.9
Communications.....	8.6	6.9	1.7
Post Office.....	80.6	75.6	5.0
Energy, Mines and Resources....	1.1	1.2	-0.1
Finance.....	2.1	0.6	1.5
Fisheries and Forestry.....	0.5	0.5	
Indian Affairs and Northern Development.....	6.9	2.5	4.4
Industry, Trade and Commerce..		1.1	-1.1
Justice.....	0.6	0.5	0.1
Labour.....	0.4	0.5	-0.1
National Defence.....	113.7	102.8	10.9
National Health and Welfare.....	16.9	15.0	1.9
National Revenue.....	11.8	11.0	0.8
Public Works.....	2.7	5.6	-2.9
Regional Economic Expansion..	2.6	2.0	0.6
Secretary of State.....	7.7	0.1	7.6
Solicitor General—			
Royal Canadian Mounted Police.....	41.8	37.3	4.5
Supply and Services.....	10.1	6.9	3.2
Transport.....	53.6	48.6	5.0
Treasury Board.....	9.6	8.7	0.9
Veterans Affairs.....	30.2	26.9	3.3
	404.6	355.5	49.1

SECTION 4

1970-71 PUBLIC ACCOUNTS

Expenditure

CONTENTS

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Appropriations.....	4·2
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Classified by Ministerial Responsibility.....	4·6
Departmental summary.....	4·7

APPROPRIATIONS

Although a major part of the expenses of the public service is defrayed from moneys granted by parliament in the annual appropriation acts, substantial payments are made under authority of other acts which authorize expenditures out of the consolidated revenue fund for specified purposes and for such definite or indefinite amounts and during such periods of time as the acts may prescribe. The spending authority granted in the annual appropriation acts differs from that granted in "statutory" authorities in that it is usually for a specific amount and of definite duration and, unless there is provision to the contrary in the wording of the vote, any unused balance lapses at the end of the fiscal year for which it is granted, as provided by section 35 of the Financial Administration Act.

Table 1 gives a summary of budgetary expenditure provided under the authority of the annual appropriation acts and various statutory authorities for the fiscal year ended March 31, 1970. A statement in greater detail, classified by departments, is given in section 8 of this volume.

TABLE 1

SUMMARY OF BUDGETARY EXPENDITURE UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1971

(in millions of dollars)

	Appropriations Carried forward from		Unexpended Balances		
	1968-69	1970-71	Utilized	Lapsed	Carried forward ⁽¹⁾
Voted.....	34.2	6,909.3	6,675.6	221.0	46.9
Statutory.....		6,506.5	6,506.5		
Total.....	34.2	13,415.8	13,182.1	221.0	46.9

⁽¹⁾ Available for expenditure in 1971-72.

The Estimates for 1970-71 covering budgetary expenditures and the Appropriation Acts granting funds in respect thereof were as follows:

ESTIMATES FOR THE FISCAL YEAR 1970-71

(in millions of dollars)

Main Estimates.....	6,587
Supplementary A.....	239
Supplementary B.....	54
Supplementary C.....	29
	<hr/> 6,909

APPROPRIATION ACTS FOR THE FISCAL YEAR 1970-71

(in millions of dollars)

Appropriation Act No. 2, 1970.....	1,692
Appropriation Act No. 3, 1970.....	4,895
Appropriation Act No. 4, 1970.....	293
Appropriation Act No. 1, 1971.....	29
	<hr/> 6,909

In addition an amount of \$35 million was carried forward from 1969-70 in accordance with provisions made in the original appropriations.

Budgetary expenditures during 1970-71, under authority of these appropriations, totalled \$6,676 million, consequently, \$268 million, or about 4 per cent of the amount provided by the appropriation acts for budgetary expenditures, was unspent at the close of the fiscal year. Of this amount \$224 million lapsed in accordance with section 30 of the Financial Administration Act and \$47 million was available for expenditure in 1971-72 in accordance with provision of the appropriation acts.

Budgetary expenditures in 1970-71 under the authority of statutes authorizing payments from the consolidated revenue fund for specific purposes without further appropriations amounted in the aggregate to \$6,506 million, accounting for approximately 49 per cent of the total budgetary expenditures of \$13,182 million. A comparative summary of these statutory expenditures by principal classes is shown in the following table:

TABLE 2

SUMMARY OF BUDGETARY EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)
	1971	1970	
Interest and other public debt charges..	1,920.4	1,716.9	203.5
Subsidy and fiscal arrangements payments to provinces ⁽¹⁾	1,228.9	932.4	296.5
Expo deficit.....		122.9	-122.9
Family and youth allowances.....	615.9	615.1	0.8
Contributions to provinces under the Hospital Insurance and Diagnostic Services Act.....	734.3	635.9	98.4
Contributions to provinces pursuant to the Health Resources Fund Act..	37.5	34.4	3.1
Contributions to the provinces pursuant to the Medical Care Act.....	400.5	181.0	219.5
Payments to the provinces under the Canada Assistance Plan.....	391.6	294.2	97.4
Amortization of deferred charges.....	185.3	193.6	-8.3
Payments under the National Transportation Act.....	65.7	79.6	-13.9
Government's contributions to superannuation accounts.....	165.1	146.5	18.6
Post-secondary education payments to provinces.....	388.3	301.4	86.9
Government's contribution to the unemployment insurance fund.....	99.0	98.4	0.6
Contributions to the provinces under the Trans-Canada Highway Act.....	39.6	27.8	11.8
General incentives to industry.....	30.1	23.0	7.1
Assistance re storage of grain.....	35.3	79.3	-44.0
Interest on guaranteed loans.....	21.5	12.4	9.1
Old age assistance, disabled persons allowances and blind persons allowances.....	5.0	7.0	-2.0
Payments under the Emergency Gold Mining Assistance Act.....	13.1	13.7	-0.6
	<hr/> 6,377.1	<hr/> 5,514.5	<hr/> 862.6
All other statutory expenditure.....	129.4	132.8	-3.4
	<hr/> 6,506.5	<hr/> 5,647.3	<hr/> 859.2

In 1969-70 annual Appropriation Acts provided \$6,474 million of which \$6,284 million was utilized and expenditures under Special Statutes were \$5,647 million resulting in total expenditure of \$11,931 million.

Expenditure

As statements of accountability to Parliament, it is appropriate that the expenditures should be reported on the basis of the classifications adopted in the Appropriation Acts and the Estimates, so in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey these are the classifications that have been followed. However, analyses of expenditures by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditures by departmental or administrative units.

TABLE 3

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION (in millions of dollars)

	Fiscal year ended March 31									
	1967		1968		1969		1970		1971	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
General government services.....	353	5	376	4	411	4	505	4	579	4
Foreign affairs.....	230	3	217	2	227	2	243	2	282	2
Defence.....	1,651	19	1,760	18	1,763	17	1,791	15	1,773	14
Transportation and communications.....	887	10	951	10	910	8	893	8	940	7
Economic development and support.....	1,205	13	1,473	15	1,527	14	1,776	15	1,857	14
Health and Welfare ⁽¹⁾	1,987	22	2,148	22	2,378	22	2,734	23	3,191	24
Education assistance.....	90	1	114	1	287	3	315	3	463	3
Culture and recreation.....	218	2	280	3	244	2	376 ⁽²⁾	3	263	2
Fiscal transfer payments.....	515	6	738	8	867	8	932	8	1,229 ⁽³⁾	9
Public debt.....	1,191	14	1,301	13	1,480	14	1,717	14	1,920	15
Internal overhead expenses.....	391	5	440	4	644	6	639	5	685	6
	8,718	100	9,798	100	10,738	100	11,921	100	13,182	100

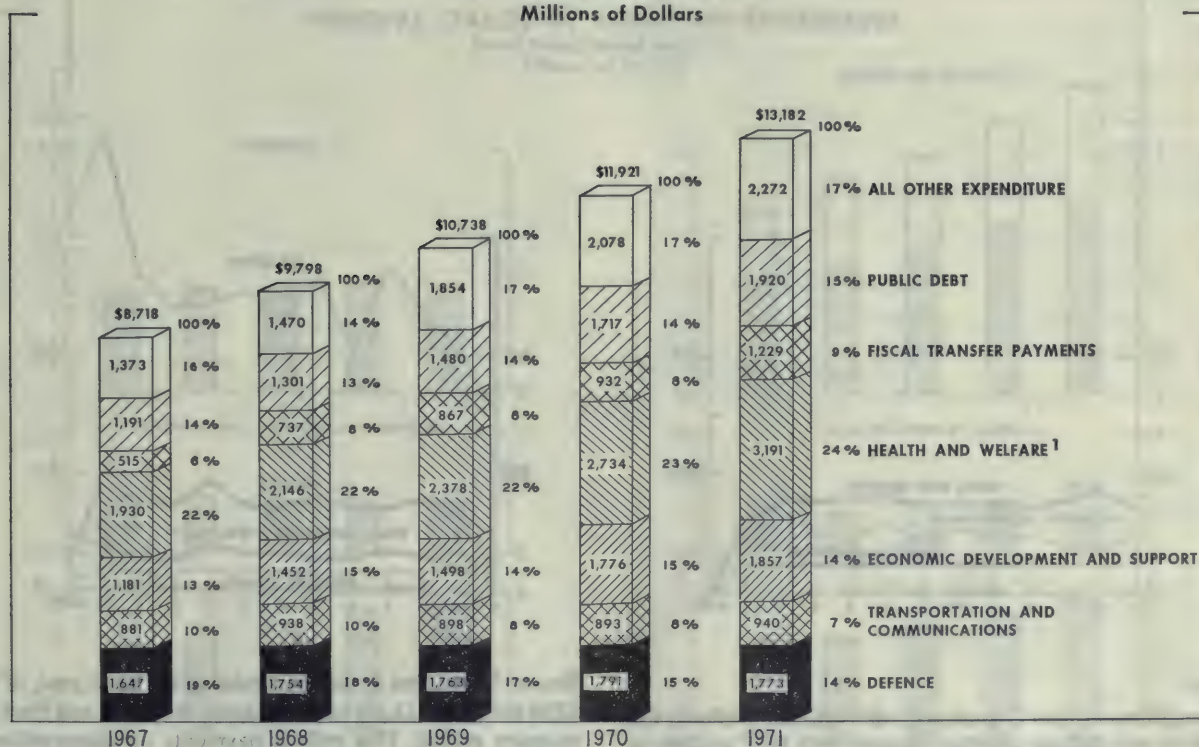
(1) Payments out of the Old Age Security Fund, the Canada Pension Plan and the Unemployment Insurance Fund are not included.

(2) Includes write-off of EXPO deficit.

(3) Includes additional interest in respect of the Public Service, the Canadian Forces and the R.C.M.P. superannuation accounts.

BUDGETARY EXPENDITURE CLASSIFIED BY FUNCTION

Fiscal Years Ended March 31
Millions of Dollars



1. Payments out of the old age security fund are not included.

A notable point is the fact that expenditures for Education Assistance were \$463 millions or 3 per cent in 1970-71 whereas in 1966-67 they were only \$90 million or one per cent, indicating the increased emphasis on providing educational opportunities to the public.

Expenditure is usually greater towards the end of the fiscal year because many construction contracts which are let in the early part of the year do not come up for payment until some

months later and deficits sustained by crown corporations and losses incurred in the operation of various agencies and accounts are not known until the end or towards the end of the fiscal year. Also, under section 30 of the Financial Administration Act, for thirty days after March 31, payments properly applicable to the old year may be made and charged to that year's accounts. Table 4 presents a summary of expenditures by month for 1970-71.

TABLE 4

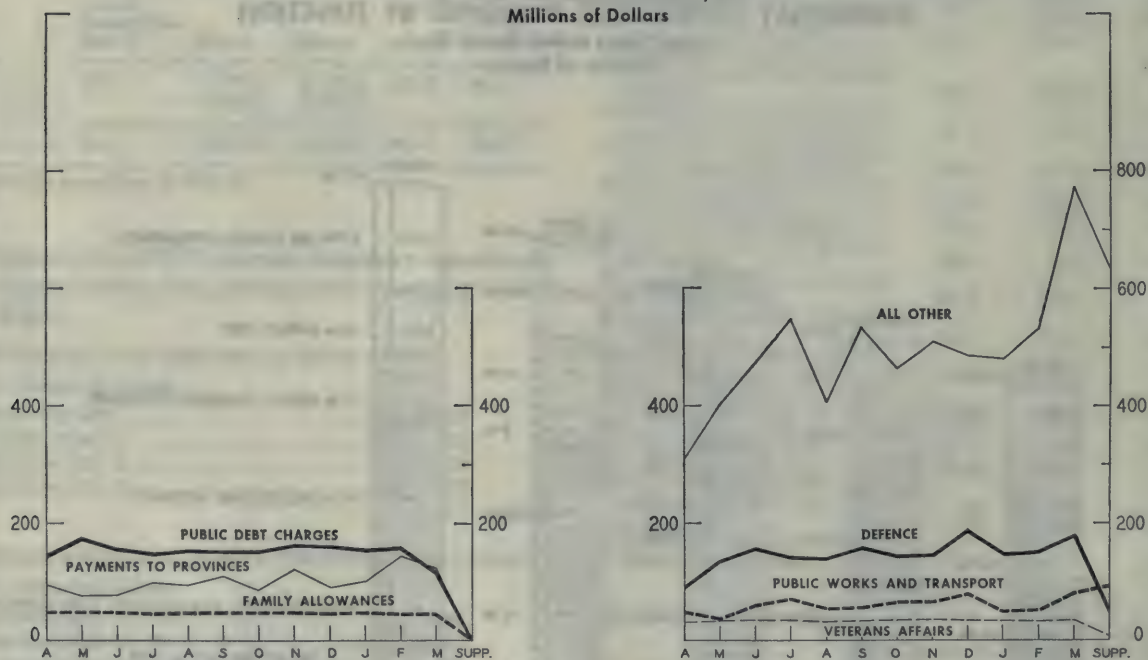
MAJOR CLASSIFICATION OF BUDGETARY EXPENDITURE BY MONTHS FOR THE FISCAL YEAR 1970-71
(in millions of dollars)

MONTH	Department of National Defence	Public debt charges	Payments to provinces	Canada assistance plan	Family allowances	Hospital insurance	Medicare	Department of Veterans Affairs	Department of Public Works	Department of Transport	All other	Total
April, 1970.....	89	143	94	1	47		28	30	8	41	280	761
May.....	135	175	77	17	47	56	28	35	16	22	299	907
June.....	156	156	77	32	47	65	28	35	21	36	346	999
July.....	141	147	99	31	46	67	28	34	19	50	418	1,080
August.....	139	152	95	22	47	57	28	32	21	34	302	929
September.....	157	150	111	37	47	59	29	34	25	32	410	1,091
October.....	142	150	87	35	46	58	29	34	25	38	342	986
November.....	143	162	121	35	47	62	47	36	30	33	366	1,082
December.....	185	160	92	38	45	61	38	34	30	49	349	1,081
January, 1971.....	148	153	106	29	47	57	39	33	27	21	355	1,015
February.....	153	158	146	35	47	59	39	33	24	27	397	1,118
March.....	179	120	124	39	47	55	39	35	33	47	636	1,354
Supplementary.....	51	-3		41		78		5	52	40	515	779
Total for fiscal year.....	1,818	1,823	1,229	392	558	734	400	410	331	470	5,017	13,182

BUDGETARY EXPENDITURE BY MONTHS AND MAJOR CLASSIFICATION

For Fiscal Year Ended March 31, 1971

Millions of Dollars



Defence

Expenditures of the Department of National Defence did not follow any definite monthly pattern with \$817 million or 44 per cent being spent in the first six months and \$1,001 mil-

lion or 56 per cent in the remainder of the fiscal year, of which \$230 million or 13 per cent was spent in March and the supplementary period. This reflects payments on construction and other contracts coming due late in the year.

Public debt charges

Monthly charges in this category reflect some variations due to adjustments in the accrual of interest.

Payments to provinces

The larger payments in September and November 1970 and those in January, February and March 1971 were due to payments to Quebec under the Federal-Provincial Fiscal Arrangements Act.

Public works and transport

Expenditure under these categories were \$325 million or 40 per cent for the first six months compared with \$476 million or 60 per cent for the remainder of the fiscal year. This was due mainly to construction contracts coming due for payment late in the year and to payments by the Department of Transport in December to the railways for the maintenance of the rates of freight traffic and in the supplementary period in respect of the Canadian National Railways.

All other expenditure

Some of the large items in this grouping are (a) charges in the supplementary period of \$126 million to cover the 1970-71 net operating loss of the Agricultural Stabilization Board and (b) charges each month in respect of total payments for the fiscal year of \$636 million under the Hospital Insurance and Diagnostic Services Act, \$530 million for the development and utilization of manpower, \$294 million under the Canada Assistance Plan and \$301 million in post-secondary education payments.

EXPENDITURE BY STANDARD OBJECT

In Table 5 a comparative summary of budgetary expenditure by standard objects is presented for the fiscal years

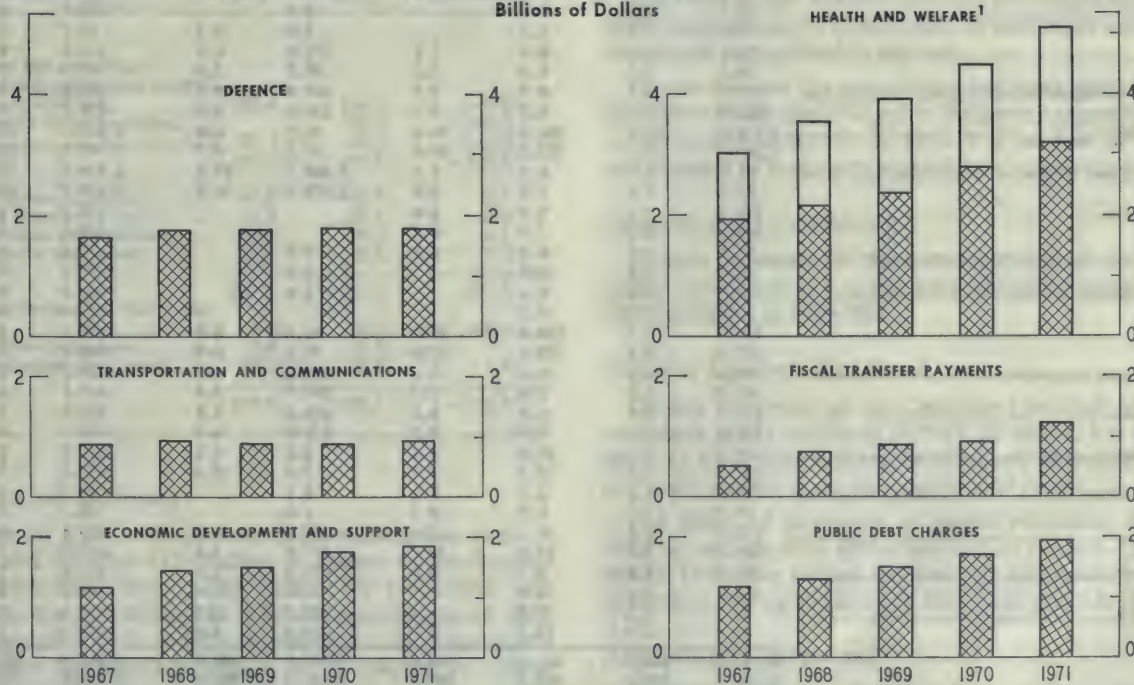
1970-71 and 1969-70. A more detailed statement of the 1970-71 expenditure by standard objects and special categories as set out in the estimates and classified by departments is presented in section 9 of this volume.

TABLE 5
BUDGETARY EXPENDITURE BY STANDARD OBJECTS
FOR FISCAL YEAR ENDED MARCH 31
(in millions of dollars)

	Fiscal year ended March 31		
	1971	1970	Increase or decrease (-)
	Expenditure	Expenditure	Expenditure
Salaries and wages.....(1)	2,644	2,467	177
Other personnel costs.....(1)	580	475	105
Transportation and communications.....(2)	312	293	19
Information.....(3)	34	35	-1
Professional and special services.....(4)	443	384	59
Rentals.....(5)	94	83	11
Purchased repair and upkeep.....(6)	189	145	44
Utilities, materials, supplies and livestock.....(7)	357	334	23
Construction and acquisition of land, buildings and equipment.....(8)	295	337	-42
Construction and acquisition of machinery, equipment and furnishings.....(9)	265	327	-62
Grants, contributions and other transfer payments.....(10)	6,008	5,078	930
Public debt charges.....(11)	1,825	1,717	108
All other expenditures.....(12)	541	601	-60
Total standard objects.....(1-12)	13,587	12,276	1,311
Less: receipts and revenues credited to vote.....(13)	-405	-355	-50
Total net expenditures.....	13,182	11,921	1,261

PRINCIPAL CLASSES OF BUDGETARY EXPENDITURE

Fiscal Years Ended March 31
Billions of Dollars



1. The unshaded areas of the columns in the chart for health and welfare represent payments out of old age security fund not charged to budgetary expenditure.

Grants, contributions and other transfer payments was again the largest category and accounted for \$6,008 million or 46 per cent of the total budgetary expenditure compared with \$5,244 million or 42 per cent in 1969-70. Payments included fiscal transfer payments to provinces \$1,229 million, payments under the Hospital Insurance and Diagnostic Services Act \$734 million, family and youth allowances \$616 million, Canada Assistance Plan payments \$392 million and post-secondary education payments \$388 million.

Salaries and wages accounted for \$2,644 million or 20 per cent of total expenditure compared with \$2,467 million or 20 per cent in 1969-70. The increase of \$177 million was due mainly to higher salary rates.

Public debt charges totalled \$1,825 million or 14 per cent of the total compared with \$1,717 million or 14 per cent in 1969-70. The increase of \$108 million was due to an increase in unmatured debt.

TABLE 6

BUDGETARY EXPENDITURES BY DEPARTMENTS FOR FISCAL YEAR ENDED MARCH 31, 1971

(with comparative figures for the previous fiscal year)

(in millions of dollars)

	Operating		Capital		Grants and contributions		Total	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Agriculture.....	113.7	1.8	7.4	1.2	155.9	2.6	277.0	2.1
	<i>106.0</i>	<i>1.7</i>	<i>6.7</i>	<i>1.1</i>	<i>269.6</i>	<i>5.3</i>	<i>382.3</i>	<i>3.2</i>
Communications and Post Office.....	372.5	5.7	9.4	1.4	0.6		382.5	2.9
	<i>345.3</i>	<i>5.6</i>	<i>8.0</i>	<i>1.3</i>	<i>0.6</i>		<i>353.9</i>	<i>3.0</i>
Consumer and Corporate Affairs.....	19.6	0.3	0.5	0.1	0.1		20.2	0.2
	<i>16.5</i>	<i>0.3</i>	<i>0.1</i>		<i>0.1</i>		<i>16.7</i>	<i>0.1</i>
Energy, Mines and Resources.....	153.9	2.4	16.4	2.7	29.4	0.5	199.7	1.5
	<i>147.8</i>	<i>2.4</i>	<i>16.7</i>	<i>2.6</i>	<i>31.2</i>	<i>0.6</i>	<i>195.7</i>	<i>1.6</i>
External Affairs.....	56.3	0.9	7.2	1.2	218.1	3.6	281.6	2.1
	<i>57.3</i>	<i>0.9</i>	<i>6.7</i>	<i>1.1</i>	<i>178.2</i>	<i>3.5</i>	<i>242.2</i>	<i>2.0</i>
Finance.....	1,833.1	28.1	0.3	0.1	1,306.1	21.6	3,139.6	23.8
	<i>1,848.5</i>	<i>29.8</i>	<i>0.1</i>		<i>996.3</i>	<i>19.5</i>	<i>2,844.9</i>	<i>23.9</i>
Fisheries and Forestry.....	65.0	1.0	12.2	2.0	2.6		79.8	0.6
	<i>61.3</i>	<i>1.0</i>	<i>10.0</i>	<i>1.6</i>	<i>5.6</i>	<i>0.1</i>	<i>76.9</i>	<i>0.7</i>
Governor General and Lieutenant-Governors.....	1.0		0.1				1.2	
	<i>1.0</i>		<i>0.1</i>				<i>1.1</i>	
Indian Affairs and Northern Development.....	169.6	2.6	86.3	14.0	99.4	1.6	355.3	2.7
	<i>163.0</i>	<i>2.7</i>	<i>76.8</i>	<i>12.1</i>	<i>66.1</i>	<i>1.3</i>	<i>305.9</i>	<i>2.6</i>
Industry, Trade and Commerce.....	90.0	1.4	1.4	0.2	159.2	2.6	250.6	1.9
	<i>82.1</i>	<i>1.3</i>	<i>2.7</i>	<i>0.4</i>	<i>211.3</i>	<i>4.2</i>	<i>296.1</i>	<i>2.5</i>
Justice.....	20.3	0.3	0.1		2.3		22.7	0.2
	<i>17.6</i>	<i>0.3</i>	<i>0.1</i>		<i>2.0</i>	<i>0.1</i>	<i>19.7</i>	<i>0.2</i>
Labour.....	66.1	1.0	0.4	0.1	125.0	2.1	191.5	1.5
	<i>56.3</i>	<i>0.9</i>	<i>0.4</i>	<i>0.1</i>	<i>98.8</i>	<i>2.0</i>	<i>155.5</i>	<i>1.3</i>
Manpower and Immigration.....	228.0	3.5	0.7	0.1	342.0	5.7	570.8	4.3
	<i>202.2</i>	<i>3.2</i>	<i>0.7</i>	<i>0.1</i>	<i>236.6</i>	<i>4.6</i>	<i>439.5</i>	<i>3.7</i>
National Defence.....	1,558.0	23.9	224.6	36.5	35.3	0.6	1,817.9	13.8
	<i>1,500.6</i>	<i>24.2</i>	<i>253.3</i>	<i>39.9</i>	<i>34.5</i>	<i>0.7</i>	<i>1,788.4</i>	<i>15.0</i>
National Health and Welfare.....	81.9	1.1	8.0	1.3	2,249.7	37.2	2,339.6	17.8
	<i>73.5</i>	<i>1.9</i>	<i>3.9</i>	<i>0.6</i>	<i>1,879.3</i>	<i>36.8</i>	<i>1,956.7</i>	<i>16.4</i>
National Revenue.....	155.5	2.4	3.3	0.6			158.8	1.2
	<i>143.2</i>	<i>2.3</i>	<i>1.4</i>	<i>0.2</i>			<i>144.6</i>	<i>1.2</i>
Parliament.....	26.4	0.4	0.5	0.1	0.3		27.2	0.2
	<i>22.5</i>	<i>0.3</i>	<i>0.1</i>		<i>0.4</i>		<i>23.0</i>	<i>0.2</i>
Privy Council.....	56.9	0.9	0.1		3.0		60.0	0.4
	<i>55.1</i>	<i>0.9</i>	<i>0.1</i>				<i>55.2</i>	<i>0.5</i>
Public Works.....	170.7	2.7	118.4	19.2	41.6	0.7	330.7	2.5
	<i>147.2</i>	<i>2.4</i>	<i>112.5</i>	<i>17.6</i>	<i>27.1</i>	<i>0.5</i>	<i>286.8</i>	<i>2.4</i>
Regional Economic Expansion.....	70.6	1.1	4.4	0.7	251.2	4.2	326.2	2.4
	<i>61.0</i>	<i>1.0</i>	<i>8.4</i>	<i>1.3</i>	<i>166.7</i>	<i>3.3</i>	<i>236.1</i>	<i>2.0</i>
Secretary of State.....	232.5	3.6	1.4	0.2	474.0	7.8	707.9	5.4
	<i>221.3</i>	<i>3.6</i>	<i>3.0</i>	<i>0.5</i>	<i>328.9</i>	<i>6.4</i>	<i>553.2</i>	<i>4.6</i>
Solicitor General.....	187.4	2.9	27.4	4.4	8.0	0.1	222.8	1.7
	<i>153.8</i>	<i>2.7</i>	<i>23.1</i>	<i>3.7</i>	<i>7.2</i>	<i>0.1</i>	<i>184.1</i>	<i>1.5</i>
Supply and Services.....	72.6	1.1	2.0	0.3	0.1		74.7	0.6
	<i>80.6</i>	<i>1.3</i>	<i>0.7</i>	<i>0.1</i>	<i>1.0</i>		<i>82.3</i>	<i>0.7</i>
Transport.....	247.6	3.8	71.3	11.6	151.5	2.5	470.4	3.6
	<i>225.5</i>	<i>3.6</i>	<i>84.0</i>	<i>13.2</i>	<i>157.8</i>	<i>3.1</i>	<i>467.3</i>	<i>3.9</i>
Treasury Board.....	385.5	5.9	4.7	0.8	73.2	1.3	463.4	3.5
	<i>314.3</i>	<i>5.1</i>	<i>4.0</i>	<i>0.6</i>	<i>72.8</i>	<i>1.4</i>	<i>391.1</i>	<i>3.3</i>
Veterans Affairs.....	79.3	1.2	7.5	1.2	323.2	5.3	410.0	3.1
	<i>80.8</i>	<i>1.3</i>	<i>11.7</i>	<i>1.9</i>	<i>329.9</i>	<i>6.5</i>	<i>422.4</i>	<i>3.5</i>
	6,514.2	100.0	616.1	100.0	6,051.8	100.0	13,182.1	100.0
	<i>6,184.3</i>	<i>100.0</i>	<i>635.3</i>	<i>100.0</i>	<i>5,102.2</i>	<i>100.0</i>	<i>11,921.6</i>	<i>100.0</i>

1969-70 figures in italics.

In Table 6 the programs and agencies for which a minister is responsible or reports to Parliament are grouped together under one total and classified under operating expenditure, capital expenditure and grants and contributions.

Total budgetary expenditure of \$13,182 million consisted of \$6,514 million for operating, \$616 million for capital and \$6,052 million for grants and contributions. In 1969-70 total expenditures of \$11,921 million consisted of \$6,208 million for operating, \$635 million for capital and \$5,078 million for grants and contributions.

The increase of \$1,260 million in 1970-71 expenditure over 1969-70 expenditure was due mainly to increases of \$460 million under National Health and Welfare, \$295 million under Finance, \$155 million under Secretary of State, \$131 million under Manpower and Immigration and \$90 million under Regional Economic Expansion and a decrease of \$105 million under Agriculture.

Agriculture

Expenditures of the Department of Agriculture together with those in respect of the Canadian Dairy Commission, the Canadian Livestock Feed Board and the Farm Credit Corporation amounted to \$277 million in 1970-71 compared with \$382 million in 1969-70. The decrease of \$105 million was due mainly to a decrease of \$112 million in the production and marketing program.

TABLE 7

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
AGRICULTURE			
Department—			
Production and marketing—			
Agricultural stabilization board—			
net operating loss.....	126.4	136.3	—9.9
Reserve for wheat inventory.....		100.0	—100.0
Other.....	27.3	29.5	—2.2
	153.7	265.8	—112.1
Research program.....	47.8	45.9	2.1
Health of animals.....	24.0	21.1	2.9
Board of Grain Commissioners.....	10.7	9.6	1.1
Administration and general.....	11.0	8.6	2.4
	247.2	351.0	—103.8
Farm Credit Corporation—net operating loss.....	8.6	8.7	—0.1
Canadian Dairy Commission.....	0.4	0.4	
Canadian Livestock Feed Board.....	20.8	22.2	—1.4
	277.0	382.3	—105.3

Production and Marketing

Outlays of \$154 million were \$112 million less than in 1969-70 and included \$126 million in respect of the Agricultural Stabilization Board, \$10 million for production and \$7 million for marketing. In 1969-70 expenditure of \$265 million included \$136 million in respect of the Agricultural Stabilization Board, \$100 million for a reserve for wheat inventory reduction payments, \$11 million for production and \$7 million for marketing.

The Agricultural Commodities Stabilization Act directs that, at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operations of the Agricultural Stabilization Board and if there is a net loss it shall be included in the department's estimates unless the Governor in Council rules otherwise.

Research

Costs in respect of research totalled \$48 million, \$15 million for support services, \$13 million for crop research, \$7 million for general biology, \$6 million for animal research and \$3 million for soil research. In 1969-70 expenditures were \$46 million and included \$15 million for support research, \$12 million for crop research, \$6 million for general biology, \$6 million for animal research and \$3 million for soil research.

Health of animals

Expenditures of the health of animals program were \$24 million and included \$13 million for meat inspection, \$8 million for animal contagious diseases and \$4 million for animal pathology. In 1969-70 expenditures were \$22 million, \$11 million for meat inspection, \$7 million for animal contagious diseases and \$3 million for animal pathology.

Board of Grain Commissioners

Expenditures of \$11 million in respect of the Board included \$4 million for grain inspection, \$2 million for grain weighing and \$3 million in respect of Canadian government elevators. In 1969-70 expenditures were \$10 million, \$3 million for grain inspection, \$2 million for grain weighing and \$3 million in respect of Canadian government elevators.

Farm Credit Corporation

The Farm Credit Act provides that the objects and purposes of the corporation are to make and to administer and supervise farm loans as provided in the Act.

During the year the corporation had a net operating loss of \$9 million which was charged to budgetary expenditure under parliamentary authority. In 1969-70 a net loss of \$9 million was charged to budgetary expenditure.

Canadian Dairy Commission

Outlays in respect of the administration of the Canadian Dairy Commission totalled \$453 thousand compared with \$397 thousand in 1969-70.

Canadian Livestock Feed Board

Outlays in respect of the Canadian Livestock Feed Board amounted to \$21 million in 1970-71, \$1 million less than in the previous fiscal year, and consisted mainly of freight assistance and grain storage costs on western feed grains.

The policy of payments of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for livestock and poultry was made to ensure a fair equalization of feed grain prices in those areas.

Administration and general

These expenditures totalled \$11 million and included \$6 million for departmental administration, \$1 million for

information and \$4 million for economics. In 1969-70 expenditures were \$9 million and included \$5 million for departmental administration, \$1 million for information and \$2 million for economics.

Communications and Post Office

Expenditures of the Department of Communications and Post Office were \$383 million in 1970-71 compared with \$354 million in 1969-70.

TABLE 8

(in millions of dollars)

COMMUNICATIONS AND POST OFFICE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Post Office—			
Operating expenditures—			
Salaries and allowances—			
Headquarters, regional and district offices, staff post offices and railway mail services.....	281.8	249.9	31.9
Postmasters and staff—			
Revenue offices.....	13.4	13.7	-0.3
Semi-staff offices.....	29.6	27.7	1.9
Sub postmasters.....	6.4	6.0	0.4
	331.2	297.3	33.9
Transportation of mail—			
Rail.....	11.6	13.2	-1.6
Land.....	51.5	54.0	-2.5
Air.....	27.1	27.8	-0.7
Water.....	1.5	1.6	-0.1
Payment to foreign postal administrations.....	4.5	4.9	-0.4
	96.2	101.5	-5.3
Other.....	17.0	13.9	3.1
	444.4	412.7	31.7
Capital expenditure.....	4.7	3.3	1.4
Grants and contributions.....	0.1	0.1	
Gross expenditures.....	449.2	416.1	33.1
Less:			
Revenue credited to appropriations.....	-25.5	-23.4	-2.1
Revenue charged to expenditure under the Post Office Act.....	-55.1	-52.2	-2.9
Net expenditure.....	368.6	340.5	28.1
Communications.....	13.9	13.4	0.5
	382.5	353.9	28.6

Post Office

Gross expenditures of the Post Office were \$449 million compared with \$416 million in 1969-70. Salaries and allowances were \$331 million compared with \$297 million in the previous year and transportation of mail costs were \$96 million compared with \$102 million in the previous year.

However, as authorized by the Post Office Act, remuneration of postmasters and staffs at revenue and semi-staff offices and certain other disbursements are paid from revenue. These payments amounted to \$55 million (\$52 million in 1969-70). Also vote 10, Appropriation Act, No. 2, 1970 authorized that revenue arising from services thereunder be credited thereto.

This revenue amounted to \$25 million compared with \$23 million in 1969-70. Consequently net expenditures were \$369 million compared with \$341 million in 1969-70.

As net post office receipts totalled \$338 million as shown in the revenue section of this report and net expenditures totalled \$369 million there was a net operating deficit of \$31 million. In 1969-70 net receipts were \$355 million and net expenditures were \$341 million resulting in an operating surplus of \$14 million.

However, it is to be noted that post office expenditures do not reflect any charges for premises occupied by the Post Office or for certain accounting and miscellaneous services provided by other departments, nor does post office revenue reflect any receipts from the franking privilege covering parliamentary and departmental mail or other miscellaneous services provided for other departments and agencies. The services provided free by other departments were valued at \$83 million and those provided free by the Post Office were valued at \$12 million compared with \$75 million and \$10 million respectively in 1969-70.

Communications

Expenditures for Communications totalled \$14 million of which \$10 million was for operating costs and \$4 million was for capital expenditures. In 1969-70 expenditures were \$13 million and included \$7 million for operating costs and \$5 million for capital costs.

Consumer and Corporate Affairs

Expenditures of the Department of Consumer and Corporate Affairs were \$20 million, \$3 million higher than comparable figures in 1969-70.

Outlays for consumer affairs were \$8 million compared with \$7 million in 1969-70; for corporate affairs they were \$7 million compared with \$7 million and for the prices and incomes commission they were \$2 million compared with \$1 million.

TABLE 9

(in millions of dollars)

CONSUMER AND CORPORATE AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Consumer affairs program.....	7.5	6.6	0.9
Corporate affairs program.....	7.2	6.7	0.5
Combines investigations and competition policy program.....	1.6	1.5	0.1
Prices and incomes commission.....	2.1	0.6	1.5
Administration and general.....	1.8	1.3	0.5
	20.2	16.7	3.5

Energy, Mines and Resources

Expenditures of the Department of Energy, Mines and Resources, including the Atomic Energy Control Board, Atomic Energy of Canada Limited, the Dominion Coal Board and the National Energy Board were \$200 million compared with \$196 million in 1969-70.

TABLE 10

(in millions of dollars)

ENERGY, MINES AND RESOURCES	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Minerals, energy and earth sciences—			
Emergency gold mining assistance....	13.1	13.7	—0.6
Field and air surveys, mapping and aeronautical charting.....	12.5	13.0	—0.5
Geological surveys and research.....	11.8	10.5	1.3
Mining and metallurgical investiga- tions and research.....	9.3	9.6	—0.3
Research in geophysics.....	4.0	5.4	—1.4
Other.....	4.8	4.5	0.3
	55.5	56.7	—1.2
Water resources—			
Research and investigations on in- land water resources.....	23.1	20.6	2.5
Marine surveys and research.....	21.5	20.6	0.9
Other.....	6.9	5.7	1.2
	51.5	46.9	4.6
Administration and general.....	7.6	6.5	1.1
	114.6	110.1	4.5
Atomic Energy Control Board.....	7.7	5.9	1.8
Atomic Energy of Canada Limited.....	69.0	69.0	
Dominion Coal Board.....	6.0	8.8	—2.8
National Energy Board.....	2.4	1.9	0.5
	199.7	195.7	4.0

Minerals, energy and earth sciences

Expenditures under this heading of \$56 million, included \$13 million for emergency gold mining assistance, \$13 million for field and air surveys, mapping and aeronautical charting, \$12 million for geological surveys and research and \$9 million for mining and metallurgical investigations and research. In 1969-70 expenditures totalled \$57 million, \$14 million for emergency gold mining assistance, \$13 million for field and air surveys, mapping and aeronautical charting, \$10 million for geological surveys and research and \$9 million for mining and metallurgical investigations and research.

Emergency gold mining assistance payments are made under authority of the Emergency Gold Mining Assistance Act to operators of gold mines to reduce the rate of decline in the gold mining industry resulting from increased costs of equipment, supplies and labour and thus minimize the resultant hardships on dependent communities. The amount of assistance payable to the operator of a gold mine is calculated by a formula based on certain terms and conditions contained in the act. From the inception of the act on January 1, 1958 to the end of 1970-71 assistance payments have totalled \$300 million.

Water resources

Expenditures for the water resources program were \$52 million and included \$23 million for research and investigations on inland water resources and \$22 million for marine surveys and research. In 1969-70 expenditures of \$47 million included \$21 million for research and investigations of water resources and \$21 million for marine surveys and research.

Atomic Energy Control Board

Expenditures of the Atomic Energy Control Board were \$8 million in 1970-71, \$2 million more than in the previous fiscal year.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited received \$69 million for its research program, of which \$64 million was for operation and maintenance and \$5 million for construction or acquisition of buildings, works, land and equipment. In 1969-70 the company also received \$69 million of which \$59 million was for operation and maintenance and \$10 million for construction and acquisition.

Dominion Coal Board

Expenditures in 1970-71 of \$6 million included \$4 million in respect of payments to New Brunswick to assist in the rationalization of the Minto coal fields. In 1969-70 expenditures of \$9 million included \$4 million in payments to New Brunswick to assist in the rationalization of the Minto coal fields.

National Energy Board

Outlays in respect of the National Energy Board were approximately \$2 million in each fiscal year.

External Affairs

Expenditures of the Department of External Affairs, including the Canadian International Development Agency and the International Joint Commission, totalled \$282 million in 1970-71, \$39 million more than the total for 1969-70.

TABLE 11

(in millions of dollars)

EXTERNAL AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Foreign operations.....	43.4	48.5	—5.1A
Membership and support of inter- national organizations.....	15.5	13.3	2.2
Administration and general.....	12.3	11.2	1.1
	71.2	73.0	—1.8
Canadian International Development Agency—			
Economic assistance.....	128.7	100.6	28.1
Technical assistance.....	36.0	30.8	5.2
Grants to multilateral international assistance programs.....	23.9	23.6	0.3
Contributions to development assist- ance projects of Canadian organ- izations.....	8.5	6.4	2.1
Other.....	12.8	7.3	5.5
	209.9	168.7	41.2
International Joint Commission.....	0.5	0.5	
	281.6	242.2	39.4

Department

Expenditures of the department totalled \$71 million of which \$43 million was for foreign operations, \$16 million was for membership and support of international organizations

and \$12 million was for administration and support. In 1969-70 expenditures were \$73 million of which \$49 million was for foreign operations, \$13 million was for membership and support of international organizations and \$11 million was for administration and general.

Canadian International Development Agency

Expenditures for this agency were \$210 million compared with \$169 million in 1969-70. Included in these expenditures were \$129 million for economic assistance, \$36 million for technical assistance, \$24 million for grants to multilateral international assistance programs and \$9 million for contributions to development assistance projects of Canadian organizations. In 1969-70 expenditures totalled \$169 million and included \$101 million for economic assistance, \$31 million for technical assistance, \$24 million for grants to multilateral international assistance programs and \$6 million for contributions to development assistance projects of Canadian organizations.

Finance

Expenditures of the Department of Finance including those of the Auditor General and the Department of Insurance were \$3,140 million compared with \$2,845 in 1969-70.

The main changes were increases of \$106 million in public debt charges and \$297 million in fiscal transfer payments partly offset by a decrease of \$123 million covering the write-off in 1969-70 of the federal share of the EXPO deficit.

TABLE 12

(in millions of dollars)

FINANCE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Public debt charges.....	1,822.8	1,716.9	105.9
Fiscal transfer payments.....	1,228.9	932.4	296.5
Canadian Corporation for the 1967 World Exhibition—deficit.....		122.9	—122.9
Municipal grants.....	54.1	49.5	4.6
Guaranteed loans.....	21.5	12.3	9.2
Administration and general.....	7.7	7.0	0.7
	3,135.0	2,841.0	294.0
Auditor General.....	3.1	2.9	0.2
Insurance.....	1.0	0.6	0.4
Tariff Board.....	0.5	0.4	0.1
	3,139.6	2,844.9	294.7

Public debt charges

Public debt charges are the second largest item of budgetary expenditure, exceeded only by those for health, welfare and social security.

Public debt charges consist of interest on public debt, the annual amortization of bond discounts and commissions, the cost of issuing new loans and other costs incurred in servicing

the public debt. These charges were \$1,823 million for 1970-71 or 14 per cent of all budgetary expenditure compared with \$1,717 million or 14 per cent for 1969-70.

Interest on public debt totalled \$1,780 million of which \$1,425 million was in respect of unmatured debt and \$355 million in respect of other liabilities. In 1969-70 total interest was \$1,676 million of which \$1,296 million was for unmatured debt and \$380 million for other liabilities.

The increase of \$128 million in interest on unmatured debt reflected an increase in unmatured debt which rose from \$22,637 million at March 31, 1970 to \$25,201 million at March 31, 1971. The average interest rate on the unmatured debt fell from 6.09 per cent at March 31, 1970 to 6.03 per cent at March 31, 1971. The increase in interest on other liabilities was due mainly to increases of \$17 million in respect of the public service superannuation account and \$11 million in respect of the Canadian forces superannuation account.

Other public debt charges at \$43 million were \$2 million more than in 1969-70.

TABLE 13

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
INTEREST AND OTHER PUBLIC DEBT CHARGES	1971	1970	
Interest on public debt—			
Unmatured debt including treasury bills—			
Payable in Canadian dollars.....	1,405.6	1,271.5	134.1
Payable in foreign currencies.....	18.7	24.7	—6.0
	1,424.3	1,296.2	128.1
Other liabilities—			
Annuity, insurance and pension accounts.....	(1) 347.7	369.5	—21.8
Deposit and trust accounts.....	7.5	6.2	1.3
Refundable portion of corpora- tion income tax.....	0.1	4.0	—3.9
	355.3	379.7	—24.4
Total interest on public debt....	(1) 1,779.6	1,675.9	103.7
Other public debt charges—			
Annual amortization of bond dis- counts and commissions.....	39.0	34.0	5.0
Cost of issuing new loans.....	2.9	3.4	—0.5
Servicing of public debt.....	1.3	3.6	—2.3
	43.2	41.0	2.2
	(1) 1,822.8	1,716.9	105.9

(1) Additional interest of \$45.7 million is included in National Defence expenditures, \$49.5 million in Treasury Board expenditures and \$2.3 million in Royal Canadian Mounted Police expenditures.

The following table shows the liability as at March 31 and interest charges for the fiscal year ended March 31, for the years 1967 to 1971 inclusive, with respect to unmatured debt, deposit and trust accounts, annuity, insurance and pension accounts and refundable corporation tax:

TABLE 14

(in millions of dollars)

	Liability as at March 31					Interest charges for fiscal year ended March 31, with respect to				
	Unmatured debt	Deposit and trust accounts ⁽¹⁾	Annuity, insurance and pension accounts ⁽²⁾	Refundable corporation tax	Total	Unmatured debt	Deposit and trust accounts	Annuity, insurance and pension accounts	Refundable Corporation tax	Total
1967.....	19,940.2	347.3	7,915.9	196.2	28,399.6	901.5	3.8	246.4	4.4	1,156.1
1968.....	20,579.9	440.9	9,053.0	235.3	30,309.1	980.5	4.6	273.8	11.1	1,270.0
1969.....	22,101.0	511.8	10,520.1	140.8	33,273.7	1,136.1	5.9	289.9	10.6	1,442.5
1970.....	22,637.2	491.9	12,184.5	38.1	35,351.7	1,296.2	6.2	369.5	4.0	1,675.9
1971.....	25,201.2	439.2	13,802.7	3.1	39,446.2	1,424.3	7.5	347.7	0.1	1,779.6

⁽¹⁾ No interest is payable on a portion of these amounts. Interest was paid on \$92.1 million in 1966-67; \$87.5 million in 1967-68; \$89.7 million in 1968-69; \$96.2 million in 1969-70 and \$112.2 million in 1970-71.

⁽²⁾ No interest is payable on a portion of these amounts. Interest was paid on \$7,400.8 million in 1966-67; \$8,427.5 million in 1967-68; \$7,777 million in 1968-69; \$8,543.7 million in 1969-70; and \$9,279.0 in 1970-71.

When considering the magnitude of these public debt charges and the burden they place upon the public treasury, it must be borne in mind that a substantial portion of the debt is attributable to, or is invested in, productive or earning assets. Therefore, in calculating the net burden of the government's annual interest charges, the income derived from loans, investments and other productive assets must be taken into account. For 1970-71 this income totalled \$1,000 million as shown in the non-tax revenue section under the heading "return on investments". This amount deducted from the gross total of \$1,878 million for interest as shown in the Table 15 leaves a net amount of \$877 million compared with a net of \$816 million in 1969-70. Measured as a percentage of the net debt the burden of the net annual interest charges was 5.06 per cent in 1970-71 compared with 4.81 per cent in 1969-70. As a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden was 1.04 per cent compared with 1.04 per cent in 1969-70.

The following table presents the gross interest charges, the return on investments, the net interest charges, the net debt and the net interest as a percentage of the net debt for the fiscal years ended March 31, 1967 to 1971 inclusive:

TABLE 15

(in millions of dollars)

Fiscal year ended March 31	Gross interest charges	Return on investments	Net interest charges	Net debt at March 31	Net interest as a percentage of net debt
					per cent
1967.....	1,156.1	519.1	637.0	15,965.0	3.99
1968.....	1,270.0	612.3	657.7	16,759.8	3.92
1969.....	1,442.5	695.1	747.4	17,335.8	4.31
1970.....	1,675.9	860.0	815.9	16,960.6	4.81
1971.....	1,877.7	1,000.2	877.5	17,323.9	5.06

Fiscal transfer payments to provinces

Budgetary expenditure under this heading was charged with \$1,229 million in 1970-71 compared with \$932 million in 1969-70.

TABLE 16

(in millions of dollars)

FISCAL TRANSFER PAYMENTS TO PROVINCES	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Payments under the Federal-Provincial Fiscal Arrangements Act ⁽¹⁾	987.4	735.2	252.2
Payments under the Established Programs (Interim Arrangements) Act..	213.1	164.5	48.6
Statutory subsidies.....	31.8	31.8	
Transfer of certain public utility tax receipts.....	24.1	23.9	0.2
Federal-Provincial Fiscal Revision Act (youth allowances) ⁽²⁾	-27.5	-23.0	-4.5
	1,228.9	932.4	296.5

⁽¹⁾ Gross prior to recovery of an excess abatement under the Federal-Provincial Fiscal Revision Act (Youth allowances) to the Province of Quebec.

⁽²⁾ Recovered from payments to the Province of Quebec under the Federal-Provincial Fiscal Arrangements Act.

Charges to budgetary expenditure were \$213 million under the Established Programs (Interim Arrangements) Act in respect of the Province of Quebec in compensation to that province for its opting out of the following programs; hospital insurance and diagnostic services, old age assistance, disabled persons allowances, blind persons allowances, unemployment assistance and Canada assistance plan; and in part, the general health grants program. Payments totalled \$165 million in 1969-70.

Subsidies to provinces payable under the British North America Acts and other statutory authority were \$32 million, the same as in 1969-70.

The transfer of certain public utility tax receipts was \$24 million in 1970-71, approximately the same as in 1969-70 and represented the transferable portion of income tax received from corporations whose main business was the distribution to, or generation for distribution to, the public of electrical energy, gas and steam.

The Federal-Provincial Fiscal Revision Act, 1964, provides that where, in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess and where for a taxation year ending in any fiscal year commencing on or after April 1, 1964 the federal revenue abatement in respect of a province providing schooling allowances exceeds the federal savings in that fiscal year in respect of that province, the amount of the excess may be deducted from any payment to that province under the Federal-Provincial Fiscal Arrange-

ments Act or under any subsequent Act of the Parliament of Canada substituted therefor, or may be otherwise recovered as a debt due to Canada by that province. The abatement for the taxation year 1970 and the revised abatement for the taxation year 1969 in respect of the Province of Quebec exceeded the federal savings by \$28 million which has been recovered from payments to the province under the Federal-Provincial Fiscal Arrangements Act; in 1969-70 the abatement for the taxation year 1969 exceeded the federal savings by \$23 million and was recovered.

In addition to the above payments, \$1,858 million in provincial income taxes collected by the federal government on behalf of the provinces was credited to the provincial tax collection agreements account in 1970-71 under the terms of the Federal-Provincial Fiscal Arrangements Act for allocation to the provinces compared with \$1,567 million in 1969-70. A more detailed explanation of these arrangements is given under Deposit and Trust Accounts in section 8.

A summary of payments, by provinces, during 1970-71 is given in the following table:

TABLE 17

(in millions of dollars)

FISCAL, SUBSIDY AND OTHER PAYMENTS TO PROVINCES	Fiscal year ended March 31					Total
	Payments under Fiscal arrangements	Payments under Interim Arrangements Act	Statutory subsidies	Recovery under the Federal- Provincial Fiscal Revision Act (youth allowances)	Transfer of certain public utilities tax receipts	
Newfoundland.....	94.1		9.7		1.0	104.8
Nova Scotia.....	93.7		2.1		1.7	97.5
Prince Edward Island.....	22.1		0.7		0.2	23.0
New Brunswick.....	81.6		1.7		0.1	83.4
Quebec.....	558.0	213.1	4.0	-27.5	3.0	750.6
Ontario.....	28.4		4.6		10.6	43.6
Manitoba.....	56.7		2.1		0.8	59.6
Saskatchewan.....	45.7		2.2			47.9
Alberta.....	7.1		3.0		6.0	16.1
British Columbia.....			1.7		0.5	2.2
Yukon and Northwest Territories.....					0.2	0.2
	987.4	213.1	31.8	-27.5	24.1	1,228.9

Municipal grants

Payments to municipalities and provinces in lieu of taxes on federal property amounted to \$54 million compared with \$50 million in 1969-70.

Auditor General

Expenditures in respect of the Auditor General amounted to \$3 million in 1970-71 approximately \$200 thousand more than in the previous fiscal year.

Insurance

Expenditures in respect of Insurance were \$1 million compared with \$600 thousand in 1969-70.

Fisheries and Forestry

Expenditures for the Department of Fisheries and Forestry in the amount of \$80 million were \$3 million more than in 1969-70.

Fisheries management and development

Expenditures for fisheries management and development were \$34 million and included \$23 million for management of fishery resources and their environment, \$4 million for economic research, intelligence and assistance and \$5 million for regulation and improvement of fish processing and handling. In 1969-70 expenditures were \$33 million and included \$20 million for management of the fishery resources and their

environment, \$4 million for economic research, intelligence and assistance and \$6 million for regulation and improvement of fish processing and handling.

Aquatic renewable resources research

Expenditures for aquatic renewable resources research were \$19 million for 1970-71 and included \$8 million for commercial and recreational fisheries research and \$5 million for environment research. In 1969-70 expenditures were \$16 million and included \$8 million for commercial and recreational fisheries research and \$2 million for environment research.

Forestry research and services

Expenditures for forestry research and services were \$23 million for 1969-70 and included \$18 million for forest resources research compared with \$20 million in 1969-70 and \$4 million for forest products research, approximately the same as in 1969-70.

TABLE 18

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
FISHERIES AND FORESTRY			
<i>Fisheries management and develop- ment—</i>			
Management of the fishery resources and their environment.....	22.5	20.3	2.2
Economic research, intelligence and assistance.....	4.0	3.9	0.1
Regulation and improvement of fish processing and handling.....	4.9	5.9	—1.0
Other.....	3.1	2.9	0.2
	34.5	33.0	1.5
<i>Aquatic renewable resources re- search—</i>			
Commercial and recreational fish- eries research.....	7.9	7.5	0.4
Environment research.....	4.6	1.7	2.9
Other.....	6.2	7.2	—1.0
	18.7	16.4	2.3
<i>Forestry research and services—</i>			
Forest resources.....	17.7	20.2	—2.5
Forest products.....	3.5	3.4	0.1
Other.....	2.0	0.5	1.5
	23.2	24.1	—0.9
Administration and general.....	3.4	3.4	
	79.8	76.9	2.9

Governor General and Lieutenant-Governors

Included in these expenditures are the salaries of the Governor General of Canada and the Lieutenant-Governors of the provinces and other expenses of these offices. Expenditures were \$1 million in 1970-71, the same as in 1969-70.

Indian Affairs and Northern Development

Expenditures of the Department of Indian Affairs and Northern Development were \$355 million for 1970-71 and included \$228 million for Indian and Eskimo affairs, \$82 million for northern development and \$38 million for conservation. Comparative figures in 1969-70 were \$204 million, \$58 million and \$37 million respectively.

TABLE 19

(in millions of dollars)

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
<i>Indian and Eskimo affairs—</i>			
Education.....	104.9	102.8	2.1
Community affairs.....	97.7	76.8	20.9
Economic development.....	10.1	12.5	—2.4
Other.....	15.0	12.0	3.0
	227.7	204.1	23.6
<i>Northern development—</i>			
Northern economic development.....	22.0	18.0	4.0
Territorial relations.....	9.5	17.5	—8.0
Grants and contributions.....	50.2	22.0	28.2
	81.7	57.5	24.2
<i>Conservation—</i>			
National Parks.....	22.2	21.9	0.3
Historic sites.....	8.2	7.3	0.9
Canadian wildlife services.....	4.7	4.6	0.1
Other.....	3.1	3.0	0.1
	38.2	36.8	1.4
Administration and general.....	7.7	7.5	0.2
	355.3	305.9	49.4

Indian and Eskimo Affairs

Expenditures for Indian and Eskimo affairs totalled \$228 million and included \$105 million for education (\$103 million in 1969-70), \$98 million for community affairs (\$77 million in 1969-70) and \$10 million for economic development (\$12 million in 1969-70).

Northern development

Expenditures for northern development totalled \$82 million and included \$22 million for northern economic development (\$18 million in 1969-70), \$10 million for territorial relations (\$17 million in 1969-70) and \$50 million for grants and contributions (\$22 million in 1969-70).

Conservation

Expenditures for conservation totalled \$38 million and included \$22 million in respect of national parks (\$22 million in 1969-70), \$8 million for historic sites (\$7 million in 1969-70) and \$5 million for Canadian wildlife services (\$5 million in 1969-70).

Industry, Trade and Commerce

Expenditures under this heading consisted of \$211 million for the Department of Industry, Trade and Commerce and \$39 million for the Dominion Bureau of Statistics. Comparable amounts in 1969-70 were \$264 million and \$32 million respectively.

TABLE 20

(in millions of dollars)

INDUSTRY, TRADE AND COMMERCE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Trade-Industrial program—			
Technological capability (defence)....	45.1	48.5	—3.4
Technological capability (non- defence).....	13.0	5.3	7.7
Capital subsidies for the construc- tion of commercial and fishing vessels.....	13.7	14.2	—0.5
General incentives to industry.....	30.1	23.0	7.1
Administration and general.....	41.9	38.2	3.7
	143.8	129.2	14.6
Tourism program.....	11.2	11.1	0.1
Grains program.....	53.6	119.3	—65.7
World Exhibition.....	2.9	4.1	—1.2
	211.5	263.7	—52.2
Dominion Bureau of Statistics.....	39.0	32.4	6.6
	250.6	296.1	—45.5

Trade Industrial program

Expenditures of the trade-industrial program totalled \$144 million in 1970-71 and included \$58 million for technological capability in industry (defence \$45 million, non-defence \$13 million), \$30 million for general incentives to industry for the expansion of scientific research and development in Canada and \$14 million in respect of capital subsidies for the construction of commercial and fishing vessels. In 1969-70 comparative expenditures totalled \$129 million and included \$54 million for technological capability in industry (defence \$49 million, non-defence \$5 million), \$23 million for general incentives to industry and \$14 million in respect of capital subsidies for the construction of commercial and fishing vessels.

Tourism program

Expenditures of \$11 million in respect of tourism were the same as in 1969-70.

Grain program

Expenditures under this program totalled \$54 million compared with \$119 million in 1969-70 and included \$24 million in respect of carrying costs of temporary wheat reserves (\$66 million in 1969-70), \$12 million in respect of the Prairie Grain Advance Payments Act (\$13 million in 1969-70) and \$18 million in respect of payments to the Canadian Wheat Board (\$40 million in 1969-70).

Dominion Bureau of Statistics

Expenditures of \$39 million were \$7 million higher than in the previous year.

Justice

Expenditures of the Department of Justice amounted to \$23 million compared with \$20 million in 1969-70.

Judges' salaries and allowances were \$11 million compared with \$11 million in 1969-70, legal services were \$7 million compared with \$5 million in 1969-70 and administration and general costs were \$5 million compared with \$4 million in the previous year.

TABLE 21

(in millions of dollars)

JUSTICE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Legal services.....	6.7	4.7	2.0
Judges' salaries and allowances.....	11.2	10.8	0.4
Administration and general.....	4.8	4.2	0.6
	22.7	19.7	3.0

Labour

Expenditures of the Department of Labour including the Unemployment Insurance Commission amounted to \$192 million compared with \$156 million in 1969-70.

TABLE 22

(in millions of dollars)

LABOUR	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Unemployment Insurance Commis- sion—			
Government's contribution to the unemployment insurance funds....	99.0	98.4	0.6
Administration of the Unemploy- ment Insurance Act and general....	79.0	45.0	34.0
	178.0	143.4	34.6
Department.....	13.5	12.1	1.4
	191.5	155.5	36.0

Unemployment Insurance Commission

Expenditures of the commission amounted to \$178 million compared with \$143 million in 1969-70.

The government's contribution to the fund in an amount equal to 20 per cent of the combined employee-employer contribution was \$99 million compared with \$98 million in 1969-70.

Costs of administration were \$79 million compared with \$45 million in 1969-70.

Unemployment benefit payments are not charged to budgetary expenditure but are paid from the fund which is financed by equal contributions from employees and employers, by interest earned on investments and by the govern-

ment's contribution of an amount equal to one fifth of the combined employee-employer contributions. Further information about the fund is given under the liability category "annuity, insurance and pension accounts" in section 8 of this volume.

Department

Expenditures of the department totalled \$14 million compared with \$13 million in 1969-70.

Manpower and Immigration

Expenditures of the Department of Manpower and Immigration totalled \$571 million compared with \$440 million in 1969-70.

TABLE 23

(in millions of dollars)

MANPOWER AND IMMIGRATION	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Development and utilization of manpower—			
Employment and training services...	352.2	304.9	47.3
Co-operation with the provinces in the provision of training facilities	170.3	88.4	81.9
Administration and general.....	7.0	6.1	0.9
	529.5	399.4	130.1
Immigration—			
Recruitment selection.....	13.6	15.8	—2.2
Enforcement and control.....	7.3	6.9	0.4
Administration.....	1.9	1.6	0.3
	22.8	24.3	—1.5
Program development.....	6.1	5.4	0.7
Immigration appeal board.....	0.7	0.6	0.1
Administration and general.....	11.7	9.8	1.9
	570.8	439.5	131.3

Development and utilization of manpower

These expenditures totalled \$529 million compared with \$399 million in 1969-70 and included \$352 million for employment and training services and \$170 million for assistance to the provinces in the provision of training facilities. In 1969-70 comparative amounts were \$305 million for employment and training services and \$88 million for provision of training facilities.

Immigration

Outlays for immigration totalled \$23 million for 1970-71 compared with \$24 million in the previous year and included \$14 million for recruitment selection (\$16 million in 1969-70) and \$7 million for enforcement and control (\$7 million in 1969-70).

Program development

Expenditures for program development were \$6 million in 1970-71, \$1 million more than in 1969-70.

National Defence

Expenditures of the Department of National Defence totalled \$1,818 million for 1970-71, \$30 million more than the total of \$1,788 million for 1969-70.

In addition to these expenditures, there were disbursements of \$1 million in 1970-71 from the surplus Crown assets account compared with disbursements of \$10 million in 1969-70.

TABLE 24

(in millions of dollars)

NATIONAL DEFENCE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Defence services—			
Operating expenditures.....	1,298.5	1,293.4	5.1
Capital expenditures.....	218.7	247.2	—28.5
Military pensions, pension contributions and other benefits—			
Public service superannuation account—			
Government's contribution.....	70.4	65.6	4.8
Amortization of deferred charges.....	89.4	92.2	—2.8
Additional interest on the balance.....	45.7	(1)	45.7
	205.5	157.8	47.7
Other pensions, contributions and benefits.....	20.8	17.2	3.6
	1,743.5	1,715.6	27.9
Defence research.....	45.9	44.1	1.8
Mutual aid to NATO countries including contributions towards military costs of NATO.....	14.4	14.1	0.3
Civil emergency measures.....	5.0	5.0	
Defence Construction (1951) Limited..	2.2	2.1	0.1
Administration and general.....	6.9	7.5	—0.6
	1,817.9	1,788.4	29.5

(1) In 1969-70 additional interest of \$24.7 million was charged to Department of Finance expenditures.

Defence services

Expenditures of \$1,744 million for defence services included \$1,299 million for operating expenditures, \$219 million for capital expenditures and \$226 million for military pensions, pension contributions and other benefits. In 1969-70 expenditures of \$1,716 million included \$1,293 for operating expenditures, \$247 million for capital expenditures and \$175 million for military pensions, pension contributions and other benefits.

Military pensions, pension contributions and other benefits included \$70 million in respect of the government's contribution to the Canadian forces superannuation account, \$89 million for amortization of deferred charges and \$46 million in respect of additional interest on the balance in the superannuation account. In 1969-70 the government's contribution was \$66 million and amortization of deferred charges was \$92 million. Additional interest for the superannuation fund in 1969-70 in the amount of \$25 million was included in expenditures of the Department of Finance under "interest on public debt".

The government's contribution to the Canadian forces superannuation account consists of an amount equal to 1½ times the contributions of the permanent services personnel.

Further details of the superannuation account may be found in sections 8 and 10 of this volume under the liability category "annuity, insurance and pension accounts" and under the asset category "deferred charges".

Defence research

Expenditure for defence research totalled \$46 million, \$2 million more than in 1969-70 and consisted of \$32 million for operating expenditures (\$31 million in 1969-70), \$6 million for capital expenditures (\$6 million in 1969-70) and \$8 million for contributions for research (\$7 million in 1969-70).

Mutual aid to NATO countries

Expenditures for mutual aid to NATO countries including contributions towards military costs of NATO in the amount of \$14 million are approximately the same as in 1969-70.

Civil emergency measures

Expenditures in respect of civil emergency measures were \$5 million, the same as in 1969-70.

Defence Construction (1951) Limited

Expenses incurred by the company in procuring the construction of defence projects on behalf of the Department of National Defence and such other projects as approved by Treasury Board totalled \$2 million, approximately the same as in 1969-70.

National Health and Welfare

Expenditures of the Department of National Health and Welfare including the Medical Research Council totalled \$2,340 million compared with \$1,957 million in 1969-70, an increase of \$383 million.

TABLE 25

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
NATIONAL HEALTH AND WELFARE			
Welfare services—			
Family allowances.....	557.9	560.1	-2.2
Youth allowances.....	58.0	55.1	2.9
Family assistance and welfare grants	5.2	4.8	0.4
Canada assistance plan—payments			
to provinces.....	391.6	294.3	97.3
Other.....	17.8	17.8	
	1,030.5	932.1	98.4
Health insurance and resources—			
Government's contributions under			
the Hospital Insurance and			
Diagnostic Services Act.....	734.3	635.9	98.4
Health resources fund.....	37.5	34.4	3.1
Medical Care Act.....	400.5	181.0	219.5
General health and hospital con-			
struction grants to provinces.....	19.6	69.1	-49.5
Other.....	1.4	1.2	0.2
	1,193.3	921.6	271.7
Medical services.....	45.4	40.6	4.8
Health services.....	8.1	8.0	-0.2
Food and drug services.....	15.6	12.2	3.4
Fitness and amateur sport.....	5.3	5.3	
Administration and general.....	7.0	5.7	1.3
	2,305.2	1,925.5	379.7
Medical Research Council—			
Scholarships and grants in aid of			
research.....	34.0	30.9	3.1
Administration.....	0.4	0.3	0.1
	34.4	31.2	3.2
	2,339.6	1,956.7	382.9

The main changes were increases of \$272 million in respect of health insurance and resources and \$98 million in respect of welfare services.

WELFARE SERVICES

Expenditures for welfare services totalled \$1,030 million in 1970-71, \$98 million more than the total of \$932 million in 1969-70, due mainly to an increase of \$97 million in payment to provinces under the Canada assistance plan.

Family allowances

Family allowances accounted for \$558 million of the total for welfare services, \$2 million less than in 1969-70. These allowances are payable in respect of all children under sixteen years of age, resident in Canada, with minor exceptions such as in the case of children of immigrants who must reside in Canada one year before family allowance is payable. The monthly allowance is \$6 if the child is under 10 years of age and \$8 in the group 10 to 15.

The number of families and number of children in receipt of family allowances payments in the month of March and the total payments in each of the fiscal years ended March 31, 1967 to 1971, inclusive, are shown in the following table:

TABLE 26**FAMILY ALLOWANCES**

Fiscal year ended March 31	Number of families March (in thousands)	Number of children March (in thousands)	Payments (in millions of dollars)
1967.....	2,834	6,883	555.8
1968.....	2,888	6,901	558.8
1969.....	2,937	6,883	560.2
1970.....	2,978	6,865	560.0
1971.....	3,024	6,824	557.9

TABLE 27

(in millions of dollars)

FAMILY ALLOWANCES, FAMILY ASSISTANCE AND YOUTH ALLOWANCE PAYMENTS	Fiscal year ended March 31			
	Family Allowances	Family assistance	Youth allowances	Total
Newfoundland.....	16.9		2.1	19.0
Nova Scotia.....	21.0	0.1	3.2	24.3
Prince Edward Island.....	3.1		0.4	3.5
New Brunswick.....	17.8		2.7	20.5
Quebec.....	159.1	0.4		159.5
Ontario.....	191.5	1.5	28.1	221.1
Manitoba.....	25.0	0.1	3.7	28.8
Saskatchewan.....	25.0		3.9	28.9
Alberta.....	44.3	0.2	6.2	50.7
British Columbia.....	52.5	0.4	7.6	60.5
Northwest and Yukon Territories.....	1.7		0.1	1.8
	557.9	2.7	58.0	618.6

Family assistance and welfare grants

Children of immigrants and settlers are eligible for family assistance at the same rates as family allowances during their first year of residence in Canada. Payments amounted to \$3 million, the same as in 1969-70.

Welfare grants totalled \$3 million in each year.

Youth allowances

Youth allowances totalled \$58 million compared with \$55 million in 1969-70. These allowances, under provision of the Youth Allowances Act, are payable at the rate of \$10 per month in respect of persons resident in Canada who have attained the age of 16 years and have not attained the age of 18 years and who are in full time attendance at a school or university or are by reasons of mental or physical deficiency precluded from attending school or university.

No payments were made under this act in respect of persons resident in the Province of Quebec. However, under authority of the Federal-Provincial Fiscal Revision Act, 1964, abatements in federal income taxes otherwise payable by individuals resident in the Province of Quebec were allowed in compensation for the fact that the payment of youth allowances had been assumed by the province and to allow for the imposition of the required provincial income taxes.

TABLE 28

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
CANADA ASSISTANCE PLAN			
Newfoundland.....	22.0	20.3	1.7
Nova Scotia.....	16.7	15.2	1.5
Prince Edward Island.....	3.8	3.3	0.5
New Brunswick.....	15.2	11.8	3.4
Ontario.....	176.4	132.2	44.2
Manitoba.....	28.2	19.3	8.9
Saskatchewan.....	20.6	17.2	3.4
Alberta.....	39.3	31.4	7.9
British Columbia.....	68.2	43.1	25.1
Northwest and Yukon Territories.....	1.2	0.4	0.8
	391.6	294.2	97.4

Canada assistance plan

Payments to the provinces under the Canada assistance plan totalled \$392 million compared with \$294 million in 1969-70. The Canada Assistance Plan Act, which was enacted in 1966, authorized the federal government to enter into agreements with the provinces for sharing the costs of assistance and welfare services provided by the provinces, territories and municipalities to persons in need, including the costs of food, shelter, clothing, fuel and utilities, essential household supplies, expenses incidental to a trade, care in a home for special care, travel and transportation, funerals and burials, health care services, prescribed welfare services including rehabilitation, and comfort allowances. The rate of the federal contribution is 50 per cent of the shareable costs; the rates for

assistance granted and the specific conditions of eligibility applied are determined by the provinces and their municipalities and take into account the budgetary requirements as well as the income and resources of the applicants. Contributions under this plan have replaced certain contributions which formerly had been made under the Old Age Assistance Act, the Disabled Persons Act, the Blind Persons Act and the Unemployment Assistance Act.

Under federal-provincial agreement the Province of Quebec has opted out of this program.

HEALTH INSURANCE AND RESOURCES

Expenditures for health insurance and resources amounted to \$1,193 million in 1970-71 compared with \$922 million in 1969-70. The main changes were increases of \$98 million in contributions under the Hospital Insurance and Diagnostic Services Act, \$220 million in contributions under the Medical Care Act and a decrease of \$49 million in grants to provinces for general health and hospital construction.

Government's contributions under the Hospital Insurance and Diagnostic Services Act

The Hospital Insurance and Diagnostic Services Act authorizes the Minister with the approval of the Governor in Council to enter into an agreement with any province to provide for the payment by Canada of contributions towards the cost of eligible hospital and diagnostic services incurred by the province. Agreements were made with all the provinces and territories, but under a federal-provincial agreement the Province of Quebec subsequently opted out of the program in 1962-63.

Contributions to the provinces in 1970-71 under this act were \$734 million compared with \$636 million in 1969-70.

TABLE 29

(in millions of dollars)

GOVERNMENT'S CONTRIBUTIONS UNDER THE HOSPITAL INSURANCE AND DIAGNOSTIC SERVICE ACT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Newfoundland.....	24.0	21.0	3.0
Nova Scotia.....	37.5	32.3	5.2
Prince Edward Island.....	4.8	4.0	0.8
New Brunswick.....	28.1	25.1	3.0
Ontario.....	368.8	320.9	47.9
Manitoba.....	46.9	40.4	6.5
Saskatchewan.....	44.0	42.5	1.5
Alberta.....	82.5	67.3	15.2
British Columbia.....	95.5	80.5	15.0
Northwest and Yukon Territories.....	2.2	1.9	0.3
	734.3	635.9	98.4

Contributions under the Medical Care Act

The Medical Care Act authorizes the payment of contributions by Canada towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans.

The Provinces of Saskatchewan and British Columbia became participating provinces effective July 1, 1968, Nova Scotia, Newfoundland and Manitoba effective April 1, 1969, Alberta effective July 1, 1969, Ontario effective October 1, 1969, Quebec effective November 1, 1970, Prince Edward Island effective December 1, 1970 and New Brunswick effective January 1, 1971.

Payments were \$401 million in 1970-71 compared with \$181 million in 1969-70. The increase of \$220 million reflects the entry, during 1970-71, of Quebec, Prince Edward Island and New Brunswick as participating provinces.

TABLE 30

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER THE MEDICAL CARE ACT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Newfoundland.....	12.3	9.5	2.8
Nova Scotia.....	17.8	13.7	4.1
Prince Edward Island.....	0.8		0.8
New Brunswick.....	3.4		3.4
Quebec.....	56.1		56.1
Ontario.....	174.4	65.0	109.4
Manitoba.....	23.2	17.8	5.4
Saskatchewan.....	22.5	17.7	4.8
Alberta.....	38.1	21.2	16.9
British Columbia.....	51.9	36.1	15.8
	400.5	181.0	219.5

Health resources fund

The Health Resources Fund Act provides for the establishment of a health resources fund to assist provinces in the acquisition, construction and renovation of health training facilities and research institutions.

Expenditures in 1970-71 amounted to \$38 million, \$3 million more than in 1969-70.

TABLE 31

(in millions of dollars)

CONTRIBUTIONS TO THE PROVINCES UNDER THE HEALTH RESOURCES FUND ACT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Newfoundland.....	0.1	0.1	
Nova Scotia.....	0.4	3.2	-2.8
Prince Edward Island.....	(1)	0.3	-0.3
New Brunswick.....	0.2	0.8	-0.6
Quebec.....	8.7	6.0	2.7
Ontario.....	19.5	19.5	
Manitoba.....	0.8	(1)	0.8
Saskatchewan.....	1.7	2.5	-0.8
Alberta.....	4.8	1.3	3.5
British Columbia.....	1.3	0.7	0.6
	37.5	34.4	3.1

(1) Less than \$50,000.

General health grants to provinces

General health grants totalled \$20 million in 1970-71 compared with \$23 million in 1969-70. The Province of Quebec has opted out of a portion of this program under

federal-provincial agreement. Since the inception of these grants in 1948-49, general health grants have totalled \$544 million.

MEDICAL SERVICES

Outlays in respect of medical services amounted to \$45 million of which \$30 million was for Indian health services, \$8 million was for northern health services and \$2 million was for immigration medical services. In 1969-70 expenditures were \$41 million of which \$30 million was for Indian health service, \$9 million was for northern health services and \$2 million was for immigration medical services.

HEALTH SERVICES

Outlays in respect of health services amounted to \$8 million in 1970-71 and included \$4 million for environmental health services, \$1 million for rehabilitation services and \$2 million for laboratory of hygiene services. In 1969-70 outlays were \$8 million and included \$4 million for environmental health services, \$2 million for rehabilitation services and \$2 million for laboratory of hygiene services.

FOOD AND DRUG SERVICES

These services included the administration of the Food and Drugs, the Proprietary or Patent Medicine and the Narcotic Control Acts. Outlays of \$16 million were \$4 million more than in 1969-70.

MEDICAL RESEARCH COUNCIL

Expenditures of the Medical Research Council amounted to \$34 million compared with \$31 million in 1969-70.

Scholarships and grants in aid of research, which accounted for most of these expenditures, were \$33 million more than in the previous fiscal year.

National Revenue

Expenditures of the Department of National Revenue amounted to \$159 million, an increase of \$14 million over the 1969-70 total.

TABLE 32

(in millions of dollars)

NATIONAL REVENUE	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Customs and excise.....	74.4	70.1	4.3
Taxation.....	84.0	74.2	9.8
Income tax appeal board.....	0.4	0.3	0.1
	158.8	144.6	14.2

Customs and excise

Outlays of \$75 million in respect of the collection of customs import duties, excise taxes and excise duties were \$5 million higher than in 1969-70 and included \$54 million for customs operations, \$11 million in connection with excise taxes and \$5 million for general administration. In 1969-70 outlays of \$70 million included \$54 million for customs operations, \$11 million in connection with excise taxes and \$5 million for general administration.

Taxation

Outlays of \$84 million in respect of taxation were \$10 million higher than in 1969-70. Outlays for district offices totalled \$71 million compared with \$52 million in 1969-70 and general administration costs were \$13 million compared with \$12 million in the previous fiscal year.

Parliament

Costs of Parliament in the amount of \$27 million were \$4 million higher than in 1969-70.

TABLE 33

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
PARLIAMENT			
House of Commons.....	21.0	17.6	3.4
The Senate.....	5.1	4.6	0.5
Library of Parliament.....	1.1	0.8	0.3
	27.2	23.0	4.2

Privy Council

Expenditures for Privy Council, including those of the Economic Council of Canada, the Public Service Staff Relations Board, the Science Council of Canada, the Office of the Chief Electoral Officer and the Central Mortgage and Housing Corporation, totalled \$60 million, \$5 million more than in 1969-70.

Expenditures in respect of the Office of the Chief Electoral Officer were formerly reported under the Department of the Secretary of State and expenditures in respect of Central Mortgage and Housing Corporation were formerly included under the Department of Public Works. Previous years figures have been adjusted for purposes of comparison.

TABLE 34

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
PRIVY COUNCIL			
Administration and general.....	7.2	7.3	-0.1
Economic Council of Canada.....	1.7	1.6	0.1
Public Service Staff Relations Board....	1.3	1.2	0.1
Science Council of Canada.....	1.2	1.2	
Office of the Chief Electoral Officer....	1.2	0.3	0.9
Commissioner of Official Languages..	0.4	0.4	
Central Mortgage and Housing Corporation—			
Housing research and community planning.....	4.7	4.5	0.2
Public housing projects and land development.....	9.4	5.5	3.9
Municipal sewage treatment assistance.....	6.9	6.2	0.7
Urban renewal assistance.....	26.0	26.2	-0.2
Cité du Havre.....	47.0	43.6	3.4
	60.0	55.2	4.8

Central Mortgage and Housing Corporation

Budgetary expenditures of the government in respect of Central Mortgage and Housing Corporation at \$47 million were \$3 million more than the total of \$44 million in 1969-70.

Contributions of \$26 million to provinces or municipalities for urban renewal were approximately the same as in the previous year; losses of \$9 million sustained by the corporation during the year as the result of the operation of federal-provincial projects were \$4 million more than in the previous year. The corporation was reimbursed for these losses and the amounts were charged to budgetary expenditure.

Write-off of loans, originally made to municipalities and municipal sewerage corporations and which were forgiven by the corporation amounted to \$7 million, \$1 million more than in 1969-70.

Expenditures for housing research and community planning were \$5 million, approximately the same as in 1969-70.

In addition, loans in the amount of \$742 million were made to the corporation during 1970-71 and repayments by the corporation were \$146 million.

Public Works

Expenditures of the Department of Public Works totalled \$331 million in 1970-71 compared with \$287 million in 1969-70.

TABLE 35

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
PUBLIC WORKS			
Accommodation services—			
General purpose buildings.....	152.9	116.7	36.2
Single purpose buildings.....	58.0	67.2	-9.2
Other.....	7.5	6.6	0.9
	218.4	190.5	27.9
Transportation and other engineering services—			
Contributions to provinces under terms of the Trans-Canada Highway Act.....	39.6	26.8	12.8
Other.....	12.4	12.9	-0.5
	52.0	39.7	12.3
Marine services.....	34.6	31.3	3.3
Professional and technical services.....	13.5	13.9	-0.4
Administration and general.....	12.2	11.4	0.8
	330.7	286.8	43.9

Accommodation services

Expenditures for accommodation services were \$218 million, \$28 million higher than the total for 1969-70.

Outlays for general purpose buildings were \$153 million compared with \$117 million in 1969-70, outlays for single purpose buildings were \$58 million compared with \$66 million in 1969-70 and outlays for program management were \$7 million compared with \$6 million in 1969-70.

Transportation and other engineering services

Expenditures for transportation and other engineering services were \$52 million, \$12 million more than in the previous year. Included in these expenditures are contributions of \$40 million to provinces in respect of the Trans-Canada highway compared to \$27 million in 1969-70.

TABLE 36

(in millions of dollars)

CONTRIBUTIONS TO PROVINCES UNDER TRANS-CANADA HIGHWAY ACT	Fiscal year ended March 31		Increase or decrease (-)
	1971	1970	
Newfoundland.....	9.6	6.7	2.9
Nova Scotia.....	1.5	6.7	-5.2
Prince Edward Island.....	0.1	0.1	
New Brunswick.....	4.2	2.0	2.2
Quebec.....	13.6	3.1	10.5
Ontario.....	5.7	4.5	1.2
Manitoba.....	0.9	0.7	0.2
Saskatchewan.....	1.3	0.3	1.0
Alberta and Northwest Territories.....	0.9	1.1	-0.2
British Columbia and Yukon Territory	1.8	1.6	0.2
	39.6	26.8	12.8

Marine services

Expenditures for marine services amounted to \$35 million in 1970-71, \$3 million more than in the previous year.

Regional Economic Expansion

Expenditures for the Department of Regional Economic Expansion, including those for the Cape Breton Development Corporation and those for the National Capital Commission, totalled \$326 million compared with \$236 million in 1969-70.

The increase of \$90 million was due mainly to higher expenditures in respect of contributions to provinces for economic expansion and social adjustment which were \$234 million compared with \$153 million in 1969-70.

TABLE 37

(in millions of dollars)

REGIONAL ECONOMIC EXPANSION	Fiscal year ended March 31		Increase or decrease (-)
	1971	1970	
Operating expenditures.....	22.0	18.2	3.8
Capital expenditures.....	4.4	8.4	-4.0
Grants and contributions.....	234.1	152.8	81.3
	260.5	179.4	81.1
Cape Breton Development Corporation—			
Payment to the Cape Breton Development Corporation covering mining losses.....	25.8	22.0	3.8
Payment to the Cape Breton Development Corporation under sections 19 and 24 of the Act.....	11.5	10.7	0.8
	37.3	32.7	4.6
National Capital Commission—			
Operating expenditures.....	11.3	10.2	1.1
Payment to the National Capital Fund.....	17.1	13.8	3.3
	28.4	24.0	4.4
	326.2	236.1	90.1

Cape Breton Development Corporation

Payments to the corporation totalled \$37 million compared with \$33 million in 1969-70.

An amount of \$26 million, compared with \$22 million in 1969-70, was paid to the corporation to be applied in payment of the losses incurred in the operation of coal mining and related works and for payment to municipalities on Cape Breton Island of amounts equal to the taxes that might have been levied if the corporation were not an agent of Her Majesty.

Payments of \$12 million were made to the corporation under sections 19 and 24 of the act compared with \$11 million in 1969-70.

National Capital Commission

Expenditures in respect of the National Capital Commission were \$28 million, compared with \$24 million in the previous fiscal year.

An amount of \$17 million was paid into the national capital fund to be used for the financing of capital projects in the national capital region compared with \$14 million in 1969-70. Outlays for operating expenditures at \$11 million were \$1 million more than in 1969-70.

Secretary of State

Included under this heading are expenditures of the Department of the Secretary of State and those in respect of the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Canadian Radio-Television Commission, the Company of Young Canadians, the National Arts Centre Corporation, the National Film Board, the National Library, the National Museums of Canada, the Public Archives, the Public Service Commission and the Office of the Representation Commissioner.

Expenditures totalled \$708 million in 1970-71 compared with \$553 million in 1969-70.

Expenditures in respect of the Office of the Chief Electoral Officer formerly shown under this department are now included under the expenditure of the Privy Council. Previous years figures have been adjusted for comparison purposes.

Department

Payments to provinces for post-secondary education, pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967, totalled \$388 million compared with \$301 million in 1969-70; outlays in respect of the bilingualism development program were \$53 million compared with \$2 million in 1969-70; outlays for citizenship were \$8 million compared with \$5 million in 1969-70 and outlays for the translation bureau were \$9 million compared with \$6 million in 1969-70.

Canada Council

The Canada Council received a grant of \$24 million for the purposes of the arts, humanities and social sciences compared with \$24 million in the previous fiscal year.

Canadian Broadcasting Corporation

Payments by the government to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service, and charged to budgetary expenditure, totalled \$166 million the same amount as in 1969-70.

In addition, loans in the amount of \$5 million were made to the corporation for capital purposes in 1970-71 and repayments by the corporation were \$6 million.

The financial statements of the corporation for the fiscal year ended March 31, 1971 are shown in volume III of this report.

Canadian Film Development Corporation

Outlays for the Canadian Film Development Corporation were \$1 million in 1970-71 compared with \$429 thousand in the previous year.

Canadian Radio-Television Commission

Outlays in respect of the Canadian Radio-Television Commission were \$3 million, \$1 million higher than in 1969-70.

Company of Young Canadians

Payments to the Company of Young Canadians in 1970-71 were \$2 million, the same as in the previous year.

National Arts Centre Corporation

Payments to the National Arts Centre Corporation amounted to \$3 million compared with \$3 million in 1969-70.

National Film Board

Expenditures in respect of the National Film Board were \$10 million, the same as in the previous year.

National Library

Outlays in respect of the National Library were \$3 million, higher than in the previous year.

TABLE 38

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
SECRETARY OF STATE	1971	1970	
Post-secondary education payments to provinces.....	388.2	301.4	87.0
Bilingualism development.....	53.4	1.7	51.7
Citizenship.....	8.1	5.0	3.1
Arts and Culture.....	6.8	0.8	6.0
Translation Bureau.....	8.6	6.3	2.3
Administration and general.....	2.8	4.1	-2.3
	468.2	319.5	148.7
Canada Council.....	24.2	23.7	0.5
Canadian Broadcasting Corporation...	166.0	166.0	
Canadian Film Development Corporation.....	1.0	0.4	0.6
Canadian Radio-Television Commission.....	3.3	2.8	0.5
Company of Young Canadians.....	1.9	1.9	
National Arts Centre Corporation.....	2.6	2.5	0.1
National Film Board.....	10.4	10.5	-0.1
National Library.....	2.5	2.0	0.5
National Museums of Canada.....	8.2	7.3	0.9
Public Archives.....	3.7	2.4	1.3
Public Service Commission.....	15.8	14.1	1.7
Office of the Representation Commissioner.....	0.1	0.1	
	707.9	553.2	154.7

National Museums of Canada

(including the National Gallery of Canada)

Expenditures in respect of the National Museums of Canada were \$8 million in 1970-71, approximately the same as in the previous year.

Public Archives

Expenditures in respect of the Public Archives amounted to \$3 million in 1970-71, \$1 million higher than in the previous year.

Public Service Commission

Expenditures in respect of the Public Service Commission were \$16 million in 1970-71 and included \$6 million in respect of staffing and \$5 million for language. In 1969-70 expenditures totalled \$14 million and included \$6 million in respect of staffing and \$5 million for language.

Solicitor General

Expenditures of the Department of the Solicitor General including those of the Royal Canadian Mounted Police totalled \$223 million in 1970-71, \$39 million more than in the previous year. The main changes were increases of \$34 million in respect of the Royal Canadian Mounted Police and \$5 million in respect of correctional services.

TABLE 39

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
SOLICITOR GENERAL	1971	1970	
Royal Canadian Mounted Police—			
Law enforcement—			
Police services under contract.....	76.4	63.2	13.2
Enforcement of federal statutes and executive orders.....	40.3	35.2	5.1
Administration.....	18.8	12.2	6.6
Support services.....	13.0	9.4	3.6
National police services.....	8.2	6.1	2.1
	156.7	126.1	-30.6
Pensions and other benefits—			
Pensions.....	7.1	6.4	0.7
Royal Canadian Mounted Police superannuation account—			
Government's contribution.....	9.1	7.4	1.7
Amortization of deferred charges.....	11.2	9.5	1.7
Additional interest.....	2.3	(1)	2.3
Other.....	1.7	1.1	0.6
	31.4	24.4	7.0
	188.1	150.5	37.6
Less: Receipts and revenue credited to the vote.....	-41.8	-37.3	-4.5
	146.3	113.2	33.1
Correctional services—			
Care of inmates.....	51.9	50.0	1.9
Rehabilitation of inmates.....	12.9	11.9	1.0
Parole and community services.....	4.6	2.9	1.7
Administration.....	5.7	5.2	0.5
	75.1	70.0	5.1
Departmental administration.....	1.4	0.9	0.5
	222.8	184.1	38.7

(1) In 1969-70 additional interest of 1.1 million was charged to Department of Finance expenditures.

Royal Canadian Mounted Police

Gross expenditures of the Royal Canadian Mounted Police were \$188 million but receipts of \$42 million arising mainly from policing services provided to certain provinces, territories and municipalities, brought the net amount charged to budgetary expenditure to \$146 million. In 1969-70 gross expenditures were \$150 million, receipts were \$37 million and net charges to budgetary expenditure were \$113 million.

Expenditures for law enforcement totalled \$158 million compared with \$126 million in 1969-70 and included police services under contract of \$76 million compared with \$63 million in 1969-70, enforcement of federal statutes and executive orders of \$40 million compared with \$35 million in 1969-70, support services of \$13 million compared with \$9 million in 1969-70 and national police services of \$8 million compared with \$6 million in 1969-70.

Correctional services

Expenditures of \$75 million in respect of correctional services were \$5 million more than in 1969-70 and included \$52 million for care of inmates, \$13 million for rehabilitation of inmates and \$5 million for parole and community services. In 1969-70 expenditures were \$70 million and included \$50 million for care of inmates, \$12 million for rehabilitation of inmates and \$3 million for parole and community services.

Supply and Services

Expenditures of the Department of Supply and Services, including those in respect of Information Canada, the Canadian Arsenals Limited and the Canadian Commercial Corporation amounted to \$75 million compared with \$82 million in 1969-70.

Supply

The supply administration of the department acquires and provides goods and related services required by government departments and agencies. Expenditures totalled \$22 million compared with \$32 million in 1969-70.

Services

The service component of the department provides to the government as a whole, and to their client departments and agencies, a broad range of administrative services, such as pay and pension services, data processing, a variety of consulting, financial, auditing and management services, cheque issue, and the preparation of the central government accounts, including the Public Accounts.

Expenditures were \$37 million compared with \$41 million in 1969-70 and consisted of \$12 million for program administration, (\$11 million in 1969-70) which includes senior headquarters, divisional and field management, management audit, planning and internal computer services, \$9 million for pay and employee benefit administration (\$7 million in 1969-70), \$3 million for payment and reporting services (\$6 million in 1969-70), \$7 million for social and economic assistance payments administration (\$10 million in 1969-70) and \$1 million for Government of Canada Accounting (\$1 million in 1969-70).

Canadian Arsenals Limited

Expenditures in respect of the Canadian Arsenals Limited for administration and operation were \$1 million compared with \$465 thousands in the previous year.

Canadian Commercial Corporation

Payments in respect of the Canadian Commercial Corporation for administrative services and interest on loans were \$4 million, \$1 million more than in 1969-70.

Information Canada

Expenditures for Information Canada were \$7 million compared with \$2 million in 1969-70 and included expenditures in respect of the Canadian Government Exhibition Commission which were formerly reported under the Department of Public Works. Previous years figures have been adjusted for purposes of comparison.

TABLE 40

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
SUPPLY AND SERVICES			
Supply—			
Purchasing.....	11.7	12.0	—0.3
Material management.....	4.9	5.8	—0.9
Program administration.....	3.4	3.5	—0.1
Other.....	1.6	10.9	—9.3
	21.6	32.2	—10.6
Services—			
Program administration.....	11.5	10.9	0.6
Pay and employee benefit administration.....	8.5	7.2	1.3
Management services.....	5.5	5.3	0.2
Payment and reporting services.....	2.8	5.9	—3.1
Social and economic assistance payments administration.....	6.9	9.9	—3.0
Government of Canada Accounting	1.3	1.5	—0.2
	36.5	40.7	—4.2
Administration.....	4.2	4.0	0.2
	62.3	76.9	—14.6
Information Canada.....	7.0	1.5	5.5
Canadian Commercial Corporation.....	3.9	3.4	0.5
Canadian Arsenals Limited.....	1.5	0.5	1.0
	74.7	82.3	—7.6

Transport

Expenditures of the Ministry of Transport totalled \$470 million compared with \$467 million in 1969-70. Included in the above total are budgetary expenditures in respect of the Canadian National Railways, the Canadian Transport Commission, the National Harbours Board and the St. Lawrence Seaway Authority.

Payments under the Maritime Freight Rates Act, which were formerly reported under the department's expenditures are now reported under the Canadian Transport Commission and those for Central Mortgage and Housing Corporation formerly reported under Transport are now shown under Privy Council. Prior year's figures have been adjusted for comparative purposes.

Marine services

Gross expenditures for marine services were \$101 million but receipts from earnings of marine service steamers and wharfage rentals brought the net amount charged to budgetary expenditure to \$91 million, \$5 million less than in the previous year.

Outlays for aids to navigation were \$45 million compared with \$41 million in 1969-70, for canals \$8 million compared with \$1 million, for arctic resupply \$10 million compared with \$9 million, for shipbuilding \$2 million compared with \$14 million and for other services \$25 million compared with \$24 million.

Railways and steamships

These expenditures totalled \$49 million compared with \$47 million in 1969-70 and included \$32 million for ferry services compared with \$35 million and \$6 million for the railway employees provident fund compared with \$6 million in 1969-70.

Air services

Gross expenditures for air services of \$204 million less receipts of \$43 million from aircraft landing fees, concessions, rentals and other services brought net budgetary expenditures to \$161 million of which \$30 million was for airports and other ground services, \$28 million was for air traffic control, \$37 million was for meteorological services, \$36 million was for radio aids to navigation and \$30 million was for other services.

In 1969-70 gross expenditures were \$183 million, receipts were \$38 million and net expenditures were \$145 million.

Canadian National Railways

The charge to budgetary expenditure to cover the 1970 operating deficit of the Canadian National Railways was \$30 million, \$5 million more than in the previous year.

Canadian Transport Commission

Expenditures of \$118 million in respect of the Canadian Transport Commission included \$66 million for payments under the National Transportation Act, \$20 million for contributions to the railway grade crossing fund, \$6 million for steamship subventions, \$14 million for payments under the Maritime Freight Rates Act and \$2 million for subsidies to regional air carriers. In 1969-70 expenditures were \$129 million and included \$80 million for payments under the National Transportation Act, \$15 million for contributions to the railway grade crossing fund, \$6 million for steamship subventions, \$15 million for payments under the Maritime Freight Rates Act and \$3 million for subsidies to regional air carriers.

National Harbours Board

Non-active advances to the board which were charged to budgetary expenditures totalled \$3 million and included \$2 million for capital expenditures. In 1969-70 advances of \$9 million included \$5 million for capital expenditure.

The St. Lawrence Seaway Authority

Budgetary expenditures in respect of the St. Lawrence Seaway Authority were \$10 million in 1970-71, \$1 million less than in the previous year. The 1970 operating deficit of the Welland canal, charged to budgetary expenditure, was \$8 million compared with the 1969 deficit of \$8 million charged to budgetary expenditure in 1969-70.

TABLE 41

(in millions of dollars)

TRANSPORT	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Marine services—			
Aids to navigation.....	45.3	41.3	4.0
Canals.....	8.4	7.8	0.6
Arctic resupply.....	9.9	8.7	1.2
Shipbuilding.....	2.1	13.8	—11.7
Other.....	25.2	24.0	1.2
	90.9	95.6	—4.7
Railways and steamships—			
Ferry services—(C.N.R.).....	32.0	34.6	—2.6
Railway employees provident fund..	6.2	6.3	—0.1
Other.....	11.4	6.4	5.0
	49.6	47.3	2.3
Air services—			
Airports and other ground services..	30.3	29.5	0.8
Air traffic control.....	28.3	22.8	5.5
Meteorological services.....	36.6	35.4	1.2
Radio aids to navigation.....	35.9	30.1	5.8
Other.....	30.0	26.6	3.4
	161.1	144.4	16.7
Administration.....	8.5	7.4	1.1
	310.1	294.7	15.4
Canadian National Railways operating deficit.....	29.7	24.6	5.1
Canadian Transport Commission—			
Payments under the National Transportation Act.....	65.7	79.6	—13.9
Contributions to the railway grade crossing fund.....	20.0	15.0	5.0
Steamship subventions for coastal services.....	6.0	6.0	
Maritime Freight Rates Act.....	14.0	14.6	—0.6
Subsidies to regional air carriers.....	1.8	3.4	—1.6
Other.....	10.6	10.3	0.3
	118.1	128.9	—10.8
National Harbours Board.....	2.5	8.6	—6.1
The St. Lawrence Seaway Authority—			
Welland canal deficit.....	8.2	7.9	0.3
Other.....	1.9	2.6	—0.7
	10.1	10.5	—0.4
	470.4	467.3	3.1

Treasury Board

Expenditures of the Treasury Board which include those of the National Research Council totalled \$463 million compared with \$391 million in 1969-70.

TABLE 42

(in millions of dollars)

TREASURY BOARD	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Public service pensions—			
Superannuation account—			
Government's contribution.....	85.6	73.5	12.1
Amortization of deferred charges..	84.8	91.8	—7.0
Governments' contribution to supplementary retirement bene- fit plan.....	8.2		8.2
Additional interest.....	49.5	(1)	49.5
	228.1	165.3	62.8
Canada and Quebec pensions plans.....	18.8	19.4	—0.6
Other.....	3.8	3.7	0.1
	22.6	23.1	—0.5
Public service social insurance.....	17.0	15.1	1.9
Reserve for salary revisions.....	65.0	58.7	6.3
Administration and general.....	7.8	7.2	0.6
	340.5	269.4	71.1
National Research Council of Canada—			
Operating expenditures.....	46.6	46.6	
Capital expenditures.....	4.7	4.0	0.7
Grants and contributions.....	71.6	71.1	0.5
	122.9	121.7	1.2
	463.4	391.1	72.3

(1) In 1969-70 additional interest of \$26.0 million was charged to Department of Finance expenditure.

Public service pensions

The government's outlays in respect of the public service pension accounts totalled \$251 million compared with \$189 million in 1969-70. Contributions to the public service superannuation account in 1970-71, in an amount equal to the estimated current and prior service payments of individuals were \$86 million compared with \$74 million in 1969-70.

A further amount of \$85 million to cover the annual amortization charge in respect of the actuarial deficiencies arising out of pay increases and actuarial deficiency revealed by the quinquennial evaluation made as at December 31, 1967 was charged to budgetary expenditure compared with \$92 million in the previous year. A more detailed explanation of the amortization transactions is given in section 8 of this volume under the asset category "deferred charges".

Also included in these expenditures is an amount of \$50 million for additional interest; in 1969-70 an amount of \$25 million was charged to Department of Finance expenditure for this purpose.

Expenditures in respect to the Canada and Quebec pension plans amounted to \$19 million, \$1 million less than in the previous year.

Public service social insurance

The government's outlays in respect of the public service social insurance accounts amounted to \$17 million compared with \$15 million in 1969-70 and included surgical-medical and other insurance premiums of \$15 million compared with \$13 million in the previous year.

Reserve for salary revisions

An amount of \$65 million was included in budgetary expenditures and credited to the liability account "reserve for salary revisions" to cover salary revisions in respect of 1970-71 and prior fiscal years. In 1969-70 the comparable amount was \$59 million.

National Research Council

Expenditures of the National Research Council amounted to \$123 million, \$1 million more than in 1969-70 and included \$47 million for operating expenditures, \$5 million for capital expenditures and \$72 million for grants and contributions. In 1969-70 expenditures were \$122 million and included \$47 million for operating expenditures, \$4 million for capital expenditures and \$71 million for grants and contributions.

Veterans Affairs

Expenditures of the Department of Veterans Affairs totalled \$410 million, \$12 million less than in the previous fiscal year.

Pensions

Expenditures in respect of pensions were \$216 million compared with \$222 million in 1969-70. Grants and contributions which constitute the greatest part of these expenditures amounted to \$213 million, \$6 million less than in the previous year and operating expenditures at \$3 million were approximately the same as in 1969-70.

TABLE 43

(in millions of dollars)

VETERANS AFFAIRS	Fiscal year ended March 31		Increase or decrease (—)
	1971	1970	
Pensions—			
Grants and contributions.....	212.9	218.5	—5.6
Operating expenditures.....	3.5	3.8	—0.3
	216.4	222.3	—5.9
Welfare services—			
War veterans allowances.....	88.9	92.0	—3.1
Other.....	19.6	18.2	1.4
	108.5	111.2	—2.7
Treatment services.....	66.4	72.1	—5.7
Veterans land administration.....	10.1	10.7	—0.6
Administration.....	8.6	6.1	2.5
	410.0	422.4	—12.4

Shown in the following table are the number of awards in effect at March 31, 1946, 1969 and 1971 and the payments in each of the fiscal years ended on these dates for (a) disability pensions including additional pensions for dependants, and (b) pensions for dependants of deceased eligible persons,

arising out of world war 1, world war 2, and miscellaneous service (which includes special force service, civilian world war 2 service, defence forces peace time service, burial grants for deceased pensioners, etc.).

TABLE 44

(in millions of dollars)

	Fiscal year ended March 31								
	1946			1969			1971		
	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)	Number of awards March (in thousands)		Payments (in millions of dollars)
	Disability	Dependant		Disability	Dependent		Disability	Dependent	
PENSIONS									
World war 1.....	72.6	17.1	37.3	24.3	13.0	63.6	22.2	12.7	60.1
World war 2.....	36.2	16.4	22.2	103.5	14.9	146.9	102.7	15.2	144.8
Miscellaneous.....	2.9	1.4	2.7	5.3	1.1	8.0	5.3	1.0	7.7
	111.7	34.9	62.2	133.1	29.0	218.5	130.2	28.9	212.6

Welfare services

These payments amounted to \$109 million compared with \$111 million in 1969-70. Payments under the War Veterans Allowances and the Civilian War Pensions and Allowances Act were \$89 million compared with \$92 million in the previous year. These payments are made principally to elderly, qualified persons who are incapable of maintaining themselves.

Treatment services

Costs of these services were \$66 million, \$6 million less than in 1969-70.

SECTION 5

1970-71 PUBLIC ACCOUNTS

Non-Budgetary Transactions

CONTENTS

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NON-BUDGETARY TRANSACTIONS

(excluding unmatured debt transactions)

Non-budgetary transactions are those which increase or decrease to government's asset and liability accounts and do not enter into the calculation of the annual budgetary surplus or deficit. The discussion of non-budgetary transactions in this section excludes unmatured debt transactions which are described in section 6, as well as changes in the cash position which are given in section 7. The related balances on assets and liability accounts at the beginning and end of the fiscal year and the effect of non-budgetary transactions during the year are examined in Section 8.

Both assets and liabilities are influenced by non-budgetary transactions. The transactions described in this section which influence assets consist mainly of loans and advances to and repayments by crown corporations and other government agencies, national, provincial and municipal bodies, international organizations and other borrowers. Those leading mainly to changes in liabilities relate to

social security accounts, other annuity, insurance and pension accounts and deposit and trust accounts held or administered by the government. Certain non-budgetary transactions affect both assets and liabilities; of these, the most important are foreign exchange reserve transactions. The receipts and payments through the main categories of non-budgetary accounts, in 1969-70 and 1970-71 other than those for unmatured debt and cash, are summarized in Table 1.

The total of non-budgetary receipts in 1970-71 rose by 6.3 per cent to 11,865 million. Non-budgetary payments increased at a rate of 24.3 per cent to \$13,674 million. As a result, the net amount required to finance non-budgetary transactions increased from \$637 million in 1969-70 to \$1,809 million in 1970-71. Table I shows that the increase in the net funds required to finance additions to foreign exchange reserves, and a higher level of net lending to crown corporations together exceeded the net increase in the sums required to finance non-budgetary transactions.

TABLE 1
NON-BUDGETARY TRANSACTIONS
(in millions of dollars)

	1969-70			1970-71		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Social security accounts.....	3,344	3,229	115	3,709	3,646	63
Other annuity, insurance and pension accounts.....	999	259	740	980	293	687
Loans and investments—						
In crown corporations.....	485	1,352	-867	415	1,536	-1,121
Other domestic.....	491	674	-183	595	764	-169
External.....	55	112	-57	68	142	-74
Foreign exchange reserves.....	1,749	2,173	-424	1,753	3,070	-1,317
Other accounts—						
Provincial tax collection agreements account.....	1,567	1,564	3	1,858	1,946	-88
All others.....	2,475	2,439	36	2,487	2,277	210
	11,165	11,802	-637	11,865	13,674	-1,809

0) Includes \$142 million realized from redemption of bonds by the Unemployment Insurance Commission.

Social Security Accounts

The three social security accounts included under this heading are those of Old Age Security, the Canada Pension Plan and Unemployment Insurance. Their receipts, payments, disposals of surplus receipts and financing of any excess of payments are shown in Table 2.

The total receipts of these social security schemes increased by 7 per cent from \$3,344 million in 1969-70 to \$3,567 million in 1970-71. In the same period, their payments rose by 19 per cent from \$2,338 million to \$2,778 million. As a result, their combined surplus of receipts was reduced by 21 per cent from \$1,001 million to \$790 million.

Of these three accounts, the Canada Pension Plan had a net amount available for investment. Its available funds of \$911 million were used to acquire \$864 million of

provincial bonds, \$5 million of bonds of the Government of Canada and to increase its deposit with the Receiver General by \$43 million. The Unemployment Insurance Fund redeemed \$142 million of bonds (including accrued interest) of the Government of Canada in order to finance its excess of payments of \$129 million while the remaining \$13 million increased its deposits with the Receiver General. The Old Age Security Fund had a small excess of \$7 million of receipts over payments which increased its deposits with the Receiver General.

The Old Age Security Fund

The Old Age Security Act governs the payments of old age pensions to all persons who meet the statutory residence requirements for the receipt of such pensions. This Act established the Old Age Security Fund which receives certain tax revenues and from which old age pensions and the guaranteed income supplement are paid.

TABLE 2

TRANSACTIONS OF SOCIAL SECURITY ACCOUNTS

(in millions of dollars)

	1969-70				1970-71			
	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Fund	Total	Old Age Security Fund	Canada Pension Plan	Unemployment Insurance Fund	Total
RECEIPTS—								
Taxes—								
Personal Income Tax.....	1,026.5			1,026.5	1,132.5			1,132.5
Corporation Income Tax.....	227.1			227.1	207.9			207.9
Sales Tax.....	577.4			577.4	573.8			573.8
Contributions—								
Government ⁽¹⁾			98.4	98.4			99.0	99.0
Other ⁽²⁾		745.7	491.8	1,237.5		812.4	495.2	1,307.6
Investments Income ⁽³⁾		143.5	27.5	171.0		210.9	29.2	240.1
Other Receipts.....		0.4	45.3	5.7		0.4	46.2	6.6
Total.....	1,831.0	889.6	623.0	3,343.6	1,914.2	1,023.7	629.6	3,567.5
PAYMENTS—								
Pensions.....	1,467.0	47.4		1,514.4	1,627.2	91.9		1,719.1
Guaranteed Income Supplement.....	263.5			263.5	280.0			280.0
Benefits.....			542.1	542.1			758.0	758.0
Expenses.....		17.7		17.7		20.5		20.5
Total.....	1,730.5	65.1	542.1	2,337.7	1,907.2	112.4	758.0	2,777.6
Surplus of receipts or payments (—).....	100.5	824.5	80.9	1,000.8	7.0	911.3	—128.4	789.9
Disposal of available funds—								
Purchases of sales (—) of—								
Provincial bonds.....		805.7		805.7		864.0		864.0
Government of Canada bonds ⁽³⁾		4.1	81.2	85.3		4.5	—141.7	—137.2
Deposits with Receiver General.....	100.5	14.7	—0.3	114.9	7.0	42.8	13.3	63.1
Increase or decrease (—) in account.....	100.5	824.5	80.9	1,005.9	7.0	911.3	—128.4	789.9
Less—								
Investment in or sales by (—) Unemployment Insurance Fund of Government of Canada bonds ⁽³⁾			—81.2	—81.2			141.7	141.7
Increase or decrease (—) in liabilities of Canada.....	100.5	824.5	—0.3	924.7	7.0	911.3	13.3	931.6
Add—Balance at March 31, 1970.....								3,665.4
Balance at March 31, 1971.....								4,597.0

⁽¹⁾ Government contributions to the Unemployment Insurance Fund are 20 per cent of the combined employee-employer contributions shown in (2).⁽²⁾ "Other" contributions to the Unemployment Insurance Fund are those of employees and employers. They are made by employers and employees on an equal basis.⁽³⁾ Investment income and purchases of bonds by the Unemployment Insurance Fund include accrued interest.⁽⁴⁾ This item is mainly the change in unredeemed warrants and deposits from employers.

During both 1969-70 and 1970-71, the taxes paid to the Old Age Security Fund were a 4 per cent tax on individual incomes (subject to a maximum of \$240 per taxpayer), a 3 per cent tax on corporate incomes and a 3 per cent sales tax. In 1970-71, the combined yield of these taxes rose by only 4 per cent to \$1,914 million compared with an increase of 12 per cent in 1969-70, due mainly to a drop in corporate incomes in 1970-71.

During 1970-71, the old age pension was raised from \$79.58 per month to \$80 per month with effect from January 1, 1971. Other benefits were unchanged. The guaranteed income supplement, first introduced in 1966-67, continued to be payable at a rate of up to 40 per cent of the basic pension depending upon the level of a pensioner's income in the preceding year.

Mainly because of an increase in the number of pensioners from 1,671,000 in March, 1970 to 1,833,000 in March, 1971, the total of old age pensions and guaranteed income supplements rose by 10 per cent from \$1,731 million in 1969-70 to \$1,907 million in 1970-71. This increase in payments more than offset the expansion of 4 per cent in the yield of taxes paid to the fund. As a result, the excess of receipts fell from \$101 million in 1969-70 to \$7 million in 1970-71.

The provincial distribution of old age pension including guaranteed income supplement payments in 1969-70 and 1970-71 is shown in Table 3.

TABLE 3

(in millions of dollars)

OLD AGE SECURITY PAYMENTS ⁽¹⁾	Fiscal year ended March 31		Increase or decrease (—)
	1970	1971	
Newfoundland.....	36.4	39.7	3.3
Nova Scotia.....	76.1	83.0	6.9
Prince Edward Island.....	13.8	14.7	0.9
New Brunswick.....	57.7	62.7	5.0
Quebec.....	415.8	464.5	48.7
Ontario.....	618.1	681.1	63.0
Manitoba.....	98.0	106.5	8.5
Saskatchewan.....	96.2	104.7	8.5
Alberta.....	117.2	129.9	12.7
British Columbia.....	199.8	218.8	19.0
Northwest and Yukon Territories.....	1.4	1.6	0.2
	1,730.5	1,907.2	176.7

⁽¹⁾ Includes \$280.0 million in 1970-71 and \$263.5 million in 1969-70 for guaranteed income supplement.

Canada Pension Plan

The Canada Pension Plan was established by an Act which was proclaimed on May 5, 1965. The Plan is financed by contributions of 1.8 per cent of income on earnings of employees, with a matching contribution by their employers, and by contributions of 3.6 per cent of the income of self-employed persons, (subject to a maximum payment of \$86.40); it also receives investment income. Contributions are payable by an employee who earns over \$600 per year and by self-employed persons earning over \$800 per year.

Contributions to the Plan rose by 9 per cent to \$812 million in 1970-71, as compared with \$746 million in 1969-70. The investment income of the Plan rose, however, by 47 per cent from \$144 million in 1969-70 to \$211 million in 1970-71. This very large proportionate rise in investment income was partly a result of the high levels of interest rates during 1970-71.

The benefits payable under the Canada Pension Plan are retirement pensions, survivors' benefits payable to widows, disabled widowers, orphans or as a lump sum death benefit, and disability pensions. Retirement pensions will not be payable at their full rate until January 1, 1976, i.e., ten years after the Plan first received contributions, so that those now receiving retirement pensions receive reduced amounts. However, those who became eligible in 1970-71 could receive a higher proportion of the full retirement pensions because they had contributed for a greater part of the initial 10 year period than others who received retirement pensions in earlier years. Partly because of these changes and partly because of increases in the number of pensioners, pensions and other benefits payable by the Plan almost doubled from \$47 million in 1969-70 to \$92 million in 1970-71.

The pensions, other benefits and expenses of the Plan are, as yet, still small in relation to its receipts. As a result, the Plan had \$825 million in 1969-70 and \$911 million in 1970-71 available for investment. The greater part of these sums was invested in bonds issued by the Provincial Governments to the Canada Pension Plan Investment Fund because the legislation governing the Plan provides that funds not required for benefits and expenses in the following three month period are to be made available as loans to provincial governments and shared by them in the same proportions as their residents contribute to the Plan. Any sums available to but not borrowed by the provinces are invested in bonds of Canada. The effects of these legal requirements were that \$864 million of provincial bonds and \$5 million of bonds of the Government of Canada were purchased for the Canada Pension Plan Investment Fund in 1970-71 as compared with \$806 million and \$4 million respectively in 1969-70. The remaining balances of \$15 million in 1969-70 and \$43 million in 1970-71 were placed on deposit with the Receiver General.

Unemployment Insurance

The Unemployment Insurance Act, 1955, as amended, provides for a compulsory contributory unemployment

insurance program applying to everyone employed under a contract of service subject to certain exceptions. The main exceptions are members of the Armed Forces and of the federal, provincial and local government services and persons earning over \$7,800 per annum. Contributions in 1970-71 varied from 10 cents to \$1.40 per week depending upon the contributor's income and benefits from \$13.00 to \$53.00 per week depending upon the level of average weekly contributions and the circumstances of the recipient.

The receipts of the Unemployment Insurance Fund are derived mainly from contributions by employers and employees but also include contributions by the Government of Canada equal to 20 per cent of the total contributions by employers and employees. The Fund also receives investment income from its holdings of securities. The total of these receipts in 1970-71 was \$624 million, an increase of one per cent over the total of \$618 million received in 1969-70.

Benefits paid to the unemployed rose at a higher rate than the receipts of the Unemployment Insurance Fund in 1970-71. Their increase of 40 per cent raised their total to \$758 million, as compared with \$542 million in 1969-70. This increase in benefits was a result of the large increase in the number of unemployed in 1970-71. To finance the growth in unemployment benefits and to replenish the cash balances of the Fund, \$142 million of the Fund's holdings of special bonds of the Government of Canada were redeemed.

Other Annuity, Insurance and Pension Accounts

Table 4 summarizes the transactions of the superannuation accounts for the public service, Canadian forces and the Royal Canadian Mounted Police, the Government annuities account and a number of smaller insurance and pensions accounts. This table shows that the transactions of the three major superannuation accounts were the greater part of all transactions in this group. The receipts of all these annuity, superannuation and pension accounts fell by 2 per cent in 1970-71 to \$980 million while their payments rose by 13.5 per cent to \$293 million. As a result, their net receipts fell by 7.2 per cent from \$740 million in 1969-70 to \$687 million in 1970-71.

Public Service Superannuation Account

The balance of \$3,990 million in this account is \$390 million higher than at March 31, 1970. Receipts of \$498 million include employees contributions of \$95 million, the government's contribution of \$86 million, interest of \$148 million, an actuarial liability adjustment of \$162 million and contributions of \$6 million by crown corporations. Contributions by the government and crown corporations are equal to the estimated current and prior service payments by individuals in 1969-70.

TABLE 4

(in millions of dollars)

TRANSACTIONS OF OTHER ANNUITY, INSURANCE AND PENSION ACCOUNTS	1969-70			1970-71		
	Receipts	Payments	Net Receipts or Payments (-)	Receipts	Payments	Net Receipts or Payments (-)
Superannuation accounts—						
Public Services.....	516.9	95.9	421.0	498.2	107.7	390.5
Canadian Forces.....	357.8	75.0	282.8	353.1	88.8	264.3
Royal Canadian Mounted Police.....	36.3	1.3	35.0	35.4	1.5	33.9
	911.0	172.2	738.8	886.7	198.0	688.7
Government annuities.....	64.0	67.5	-3.5	62.1	69.4	-7.3
Other.....	24.3	19.7	4.6	31.3	26.0	5.3
	999.3	259.4	739.9	980.1	293.4	686.7

TABLE 5

(in millions of dollars)

PUBLIC SERVICE SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1967	1968	1969	1970	1971
RECEIPTS—					
Contributions—					
Employees—					
Government.....	155.5	66.0	71.6	84.9	88.0
Crown corporations..	3.8	5.2	5.1	5.3	7.4
Government.....	59.3	59.6	66.0	73.5	85.6
Crown corporations..	3.8	5.0	4.8	5.3	6.6
Interest.....	98.5	110.9	118.0	131.0	147.7
Actuarial liability.....	152.2	21.5	121.0	215.1	161.8
Other.....	0.9	2.2	3.0	1.8	1.1
	374.0	270.4	389.5	516.9	498.2
DISBURSEMENTS—					
Annuities.....	-62.8	-68.2	-74.7	-83.3	-95.0
Withdrawals of contri- butions.....	-11.1	-10.8	-10.3	-10.5	-11.4
Other.....	-1.0	-5.1	-1.9	-2.1	-1.3
	-74.9	-84.1	-86.9	-95.9	-107.7
Excess of receipts over dis- bursements.....	299.1	186.3	302.6	421.0	390.5
Balance in fund brought forward.....	2,390.4	2,689.5	2,875.8	3,178.4	3,599.4
Balance at credit of fund.....	2,689.5	2,875.8	3,178.4	3,599.4	3,989.9

(1) Net after deduction of \$4.1 million in respect of dual contributions temporarily required in respect of the Canada and Quebec Pension Plans in 1965-66.

Canadian Forces Superannuation Account

The balance of \$3,571 million reflects an increase of \$264 million during the fiscal year.

Receipts of \$353 million include \$39 million in contributions by personnel, \$70 million in contributions by the government, \$136 million in interest and \$108 million to provide additional liabilities arising from salary increases. Government contributions are made at the rate of 1½ times the current and prior service contributions by personnel.

Disbursements of \$89 million include \$82 million in pensions and retiring allowances and \$7 million in cash termination allowances and return of contributions.

In 1969-70 receipts were \$358 million and disbursements were \$75 million.

TABLE 6

(in millions of dollars)

CANADIAN FORCES SUPERANNUATION ACCOUNT	Fiscal year ended March 31				
	1967	1968	1969	1970	1971
RECEIPTS—					
Contributions—					
Personnel.....	125.1	33.1	33.9	38.7	39.2
Government.....	42.6	58.4	57.0	65.6	70.4
Interest.....	91.7	105.2	112.1	124.4	135.6
Actuarial liability.....	279.2	15.6	159.6	129.0	107.5
Other.....	0.3	1.4	0.1	0.1	0.1
	438.9	198.1	362.6	357.8	352.8
DISBURSEMENTS—					
Pensions and retiring allowances.....	-36.8	-45.7	-55.2	-67.4	-81.3
Cash termination allow- ances and return of contributions.....	-9.2	-6.0	-7.0	-7.5	-7.2
Other.....	-0.1	-0.1	-0.1	-0.1	-0.1
	-46.1	-51.8	-62.3	-75.0	-88.6
Excess of receipts over dis- bursements.....	392.8	146.3	300.3	282.8	264.2
Balance in fund brought forward.....	2,184.2	2,577.0	2,723.3	3,023.6	3,306.4
Balance at credit of fund.....	2,577.0	2,723.3	3,023.6	3,306.4	3,570.6

(1) Net after deduction of \$2.1 million in respect of dual contributions temporarily required in respect of the Canada and Quebec Pension Plans in 1965-66.

Royal Canadian Mounted Police Superannuation Account

The balance of \$200 million in this account is \$34 million higher than the balance at March 31, 1970.

Receipts of \$36 million during the year include contributions of \$5 million by personnel, the government's contribution of \$9 million, interest of \$7 million and a provision of \$14 million for additional liabilities arising from salary increases.

Disbursements of \$2 million consist mainly of annuities and allowances.

In 1969-70 receipts were \$36 million and disbursements were \$1 million.

TABLE 7

(in millions of dollars)

ROYAL CANADIAN MOUNTED POLICE SUPER- ANNUATION ACCOUNT	Fiscal year ended March 31				
	1967	1968	1969	1970	1971
RECEIPTS—					
Contributions—					
Personnel.....	(1) 2.2	2.8	3.4	4.2	5.2
Government.....	4.5	4.2	6.6	7.4	9.1
Interest.....	2.9	3.5	4.5	5.5	6.9
Actuarial liability.....	11.1	10.1	12.7	19.2	14.2
	20.7	20.6	27.2	36.3	35.4
DISBURSEMENTS—					
Annuities and allowances.....	-0.7	-0.8	-0.9	-1.0	-1.2
Cash termination allowances and return of contributions....	-0.3	-0.2	-0.2	-0.3	-0.3
	-1.0	-1.0	-1.1	-1.3	-1.5
Excess of receipts over disburse- ments.....	19.7	19.6	26.1	35.0	33.9
Balance in fund brought forward.	65.4	85.1	104.7	130.8	165.8
Balance at credit of fund.....	85.1	104.7	130.8	165.8	199.7

(1) Net after deduction of \$0.2 million in respect of dual contributions required in respect of the Canada and Quebec Pension Plans in 1965-66.

Government Annuities Account

Receipts of interest and premiums by the Government Annuities Accounts were \$50 million and \$12 million respectively in 1970-71 as compared with corresponding figures of \$51 million and \$13 million in 1969-70. Its disbursements in 1969-70 of \$68 million and in 1970-71 of \$69 million were almost entirely matured annuity, commuted value, death benefit, premium refunds and premium withdrawal payments.

TABLE 8

LOANS TO AND INVESTMENTS IN CROWN CORPORATIONS⁽¹⁾

CORPORATION	1969-70			1970-71		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation.....	612.4	131.2	481.2	742.0	145.7	596.3
Atomic Energy of Canada Limited.....	136.5	0.5	136.0	161.5	0.6	160.9
Air Canada.....	87.8	16.5	71.3	120.9	9.6	111.3
Canadian National Railways.....	127.4	25.4	102.0	105.0	12.4	92.6
Export Development Corporation.....	51.7	9.8	41.9	105.9	25.0	80.9
St. Lawrence Seaway Authority.....	53.5	12.0	41.5	70.1	14.2	55.9
Farm Credit Corporation.....	146.7	68.9	77.8	112.6	63.5	49.1
	1,216.0	264.3	951.7	1,418.0	271.0	1,147.0
Canada Deposit Insurance Corporation.....	7.0		7.0		19.1	-19.1
Canadian Arsenals Limited.....		0.5	-0.5			
Canadian Corporation for the 1967 World Exhibition.....		25.1	-25.1			
Canadian Dairy Commission.....	48.1	44.9	3.2	60.2	82.0	-21.8
Canadian Film Development Corporation.....	1.5	0.2	1.3	1.3		1.3
Canadian Overseas Telecommunication Corporation.....		3.4	-3.4		3.6	-3.6
Cape Breton Development Corporation.....	7.0	9.0	-2.0	7.0	11.0	-4.0
Eldorado Nuclear Limited.....	18.5	1.3	17.2	13.0	3.2	9.8
Freshwater Fish Marketing Corporation.....	3.2	1.0	2.2	5.9	3.3	2.6
National Capital Commission (excluding Greenbelt).....	5.3	3.8	1.5	2.0	8.3	-6.3
National Harbours Board.....	4.5		4.5	4.6		4.6
Northern Canada Power Commission.....	4.5	1.9	2.6	6.4	1.7	4.7
Northern Transportation Company Limited.....	9.0	1.0	8.0	8.1	2.0	6.1
Royal Canadian Mint.....	2.0		2.0	1.0	2.0	-1.0
Recovery likely to require Parliamentary appropriations:						
Canadian Broadcasting Corporation.....	24.7	5.1	19.6	5.0	6.0	-1.0
Canadian Corporation for the 1967 World Exhibition.....		122.9 ⁽²⁾	-122.9			
National Capital Commission—Greenbelt.....	0.2	0.4	-0.2	1.0	0.3	0.7
Other Corporations.....				2.7	2.0	0.7
	1,351.5	484.8	866.7	1,536.2	415.5	1,120.7

(1) The total of outstanding loans to and investments in crown corporations at March 31, 1970 and March 31, 1971 is discussed in Section 8, Asset and Liability Accounts. In particular, see pages 6 to 8 and Tables 4, 5 and 6 in that section.

(2) Amount written off under the authority of the Expo Winding-up Act.

Other Insurance and Pension Accounts

There are a number of other insurance and pension accounts operated by the Government of Canada. Transactions on behalf of the public service death benefit account, the regular forces death benefit account and the veterans insurance fund account for the greater part of all transactions by these accounts.

The total receipts of these accounts were \$24 million in 1969-70 and \$31 million in 1970-71 while their payments increased from \$20 million to \$26 million in the same period.

Loans to and investments in Crown Corporations

In 1970-71, the total of loans and investments to crown corporations increased by \$185 million, or 13.7 per cent, to \$1,536 million. The principal borrower continued to be Central Mortgage and Housing Corporation which received \$742 million, or 48.3 per cent of the total. Six other crown corporations—Air Canada, Atomic Energy of Canada Limited, Canadian National Railways, Export Development Corporation, Farm Credit Corporation and the St. Lawrence Seaway Authority together received \$676 million, or 44.0 per cent of the total. Loans to and investments in all other crown corporations were only \$118 million or 7.7 per cent of all such loans and investments. This pattern of lending and investment in 1970-71 was very similar to that in 1969-70 when the same seven corporations received 89.9 per cent of all loans to and investments in crown corporations. The amounts lent to or invested in individual corporations are shown in Table 8.

Repayment of such loans and investments fell from \$485 million in 1969-70 to \$415 million in 1970-71, mainly because repayments of \$148 million were recorded in 1969-70 on behalf of the Canadian Corporation for the 1967 World Exhibition (CCWE). These repayments on behalf of the CCWE include \$123 million written off under the authority of the Expo Winding Up Act and \$25 million of notes received from the City of Montreal; if these repayments are excluded, other payments rose by \$78 million in 1970-71.

Net lending to crown corporations, as recorded, rose from \$867 million in 1969-70 to \$1,122 million in 1970-71 but, if the special repayments on behalf of the CCWE in 1969-70 are excluded, the increase was one of 10 per cent from \$1,014 million to \$1,121 million between the two fiscal years.

TABLE 9

LOANS TO AND INVESTMENTS IN CERTAIN CROWN CORPORATIONS

(in millions of dollars)

	1969-70			1970-71		
	Advances	Repayments	Net	Advances	Repayments	Net
Central Mortgage and Housing Corporation—						
Direct lending, limited dividend and public housing.....	463.5	111.4	352.1	579.0	122.6	456.4
Sewage treatment projects.....	39.9	10.0	29.9		2.3	-2.3
University housing projects.....	57.5	2.0	56.4	30.0	6.8	23.2
Federal-provincial projects.....	43.5	5.1	38.4	9.0	0.5	8.5
Urban renewal.....	8.0	0.2	7.8	61.0	1.9	59.1
Housing projects.....		2.3	-2.3	63.0	11.4	51.6
Loan and mortgage purchase fund.....		0.2	-0.2		0.2	-0.2
Total.....	612.4	131.2	481.2	742.0	145.7	596.3
Atomic Energy of Canada Limited—						
Loans to Nuclear power stations—						
Gentilly.....	21.0		21.0	19.0		19.0
Pickering.....	22.0		22.0	28.0		28.0
Loans for Nelson River transmission line.....	58.0		58.0	51.0		51.0
Other.....	35.5	0.5	35.0	63.5	0.6	62.9
Total.....	136.5	0.5	136.0	161.5	0.6	160.9
Air Canada—						
Loans under Financing and Guarantee Acts.....	68.0		68.0	117.0		117.0
Interim financing.....	19.8	16.5	3.3	3.9	9.6	-5.7
Total.....	87.8	16.5	71.3	120.9	9.6	111.3
Canadian National Railways—						
Purchase of Preferred Stock.....	37.3		37.3	33.5		33.5
Temporary loans.....	10.1		10.1	9.5		9.5
Refunding of debt.....	50.0		50.0	40.0	0.4	40.0
Maintenance, repair and requisition of passenger equipment.....		0.4	-0.4		0.4	-0.4
Interim financing.....	30.0	25.0	5.0	22.0	12.0	10.0
Total.....	127.4	25.4	102.0	105.0	12.4	92.6
Export Development Corporation—						
Capital stock.....	10.0		10.0	10.0		10.0
Loans under Section 29 of the Export Development Act.....	41.7	9.8	31.9	95.9	25.0	70.9
Total.....	51.7	9.8	41.9	105.9	25.0	80.9
St. Lawrence Seaway Authority—						
Loans.....	30.3		30.3	46.2	2.5	43.7
Deferred interest.....	20.6	9.4	10.2	23.9	11.7	12.2
Total.....	50.9	9.4	40.5	70.1	14.2	55.9
Farm Credit Corporation—						
Capital Stock.....	3.5		3.5	1.5		1.5
Loans.....	143.8	69.0	74.3	111.1	63.5	47.6
Total.....	146.8	69.0	77.8	112.6	63.5	49.1

Additional information on loans to and investments in the seven crown corporations which accounted for most of the borrowing by these bodies is given in Table 9.

Central Mortgage and Housing Corporation

The objectives of Central Mortgage and Housing Corporation are "to promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada". To fulfil these objectives, the Corporation borrows large sums of money from the Government of Canada and re-lends these sums to other borrowers engaged in a variety of housing activities.

The greater part of the corporation's borrowing is to obtain funds for direct lending for home-ownership and rental housing, including loans to limited dividend com-

panies to finance low-rental housing projects and loans for public housing projects. Its borrowing for these purposes is authorized by the National Housing Act, 1954, as amended. In 1970-71, the government lent the Corporation \$579 million for these purposes, an increase of 25 per cent as compared with the corresponding figures of \$464 million in 1969-70. Since its repayments of such loans rose by only 10 per cent from \$111 to \$123 million in the same period, net borrowing by the Corporation to finance direct lending, limited dividend and public housing expanded by 30 per cent in 1970-71 to \$456 million.

The Corporation also borrowed in 1970-71 to finance municipal sewage treatment projects, university housing, federal-provincial housing projects and urban renewal. In 1970-71, its borrowing for these purposes was \$163 million as compared with \$149 million in 1969-70. After deducting repayments made by the Corporation, its net borrowing to finance such projects rose from \$129 million in 1969-70 to \$140 million in 1970-71.

There was therefore some change in the pattern of the Corporation's borrowing in 1970-71. In that year its net borrowing for direct lending, limited dividend and public housing was 75 per cent of its total net borrowing as compared with 73 per cent in 1969-70.

Atomic Energy of Canada Limited

Atomic Energy of Canada Limited borrows to finance nuclear power stations and electricity transmission lines. In 1970-71, it borrowed \$19 million to finance the Gentilly power station, \$28 million for the Pickering power station and \$51 million to finance the Nelson River transmission line project. Its total borrowing of \$162 million in 1970-71 was 19 per cent higher than its borrowing of \$137 million in 1969-70.

Air Canada

Air Canada receives loans under the annual Canadian National Railways Financing and Guarantee Acts to finance its capital expenditures for the acquisition of aircraft, engines, spare parts, other equipment and buildings. Its borrowing for these purposes increased by 75 per cent from \$68 million in 1969-70 to \$117 million in 1970-71. In addition, Air Canada obtains interim financing to cover its seasonal and other deficits. Such interim financing is repaid from seasonal profits but, since such advances and repayments are related to a calendar year, they are not necessarily equal in any fiscal year. The interim financing of \$19.8 million provided in 1969-70 was accounted for partly by advances to cover the deficit caused by the strike of Air Canada's employees in 1969 and partly by advances to cover its seasonal deficit in the first quarter of 1971. The greater part of these advances was repaid in the same year. In 1970-71, Air Canada repaid more interim financing advances than it received.

Canadian National Railways

In 1970-71, Canadian National Railways received \$34 million from sales of its 4 per cent preferred stock to the government. These sales were made in terms of Section 6(1) of the Canadian National Railways Capital Revision

Act, 1952, as extended to the annual Canadian National Railways Financing and Guarantee Acts. A further \$50 million was loaned to the CNR of which \$40 million was to refund maturing debt and \$10 million was to enable it to acquire certain issues of its own bonds for which purchase funds are operated under the conditions of their issue.

The Canadian National Railways also obtain interim financing advances to cover operating deficits. These advances are later repaid from Parliamentary appropriations after the deficit for the calendar year is determined. Since these interim financing advances and their repayment are related to calendar years, they are not necessarily equal in the fiscal year of the government. In 1970-71, such advances exceeded repayments by \$10 million.

Export Development Corporation

The Export Development Corporation borrows from the Minister of Finance in terms of the Export Development Act. In 1970-71 its gross borrowing of \$106 million was 100 per cent higher than its gross borrowing of \$52 million in 1969-70. After deducting repayments made by the Corporation, its net borrowing in 1970-71 was \$81 million, or almost twice as much as its net borrowing of \$42 million in 1969-70.

The St. Lawrence Seaway Authority

Loans to the St. Lawrence Seaway Authority in 1970-71 increased by 47 per cent to \$44 million from \$30 million in 1969-70. Deferred interest, net of payments made by the Authority, rose from \$10 million in 1969-70 to \$12 million in 1970-71.

Farm Credit Corporation

The Farm Credit Corporation borrows in order to make loans to farmers and extend credit to farm machinery syndicates. In 1970-71 it borrowed \$113 million for these purposes, a reduction of 30 per cent from its corresponding borrowings in 1969-70. Its repayments fell by 8 per cent to \$64 million in 1970-71 so that its net borrowing of \$49 million in that year was 59 per cent less than in 1969-70.

Other Crown Corporations

Loans to and investments in other crown corporations were relatively small in 1970-71. Their total before repayment was \$118 million, of which the major items were \$60 million to the Canadian Dairy Commission, loans of \$13 million to Eldorado Nuclear Limited to finance the production and processing of uranium and \$8 million to Northern Transportation Company Limited to expand its transport services on the MacKenzie River.

Repayments of loans by other crown corporations in 1970-71 were \$144 million. The largest repayments were \$82 million by the Canadian Dairy Commission, \$11 million by the Cape Breton Development Corporation and \$8 million by the National Capital Commission for purposes other than the Greenbelt.

Other Domestic Loans and Investments

Sums advanced in the form of loans and investments to governments, individuals, businesses and other bodies

in Canada are shown in Table 10. The total of such loans rose by 13 per cent from \$674 million in 1969-70 to \$802 million in 1970-71.

Loans to Provinces

Loans to provinces increased by \$40 million to \$360 million in 1970-71. The largest items were loans of \$23 million and \$9 million to Newfoundland and Nova Scotia, respectively for the purposes of the Atlantic Provinces Power Development Act, \$12 million to Quebec for a special program for unemployment assistance and \$44 million for loans for the development of industrial infrastructures. Repayments rose in 1970-71 to \$52 million because of continued repayments of Expo loans by Quebec.

Loans to Territories

Loans to the Northwest and Yukon Territories increased from \$40 million in 1969-70 to \$54 million in 1970-71. These loans are used by the Territorial Governments to finance capital expenditures and provide mortgage loans for housing.

Veterans land act fund

The Veterans Land Act fund records advances made under the Veterans' Land Act, for the acquisition, by the Director, of properties, buildings, materials, livestock, farm equipment and commercial fishing equipment for purposes of the Act, for sale to qualified veterans of world war 2 and Korea under sales agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans, and for progress payments to veterans during construction of housing.

TABLE 10

OTHER DOMESTIC LOANS AND INVESTMENTS⁽¹⁾

(in millions of dollars)

OTHER DOMESTIC LOANS AND INVESTMENTS	1969-70			1970-71		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to Provinces—						
Alberta.....	0.5	—0.5		0.5	—0.5	
British Columbia.....	0.9	—0.9		1.0	—1.0	
Manitoba.....	6.2	2.1	4.1	0.1	7.7	—7.6
New Brunswick.....	8.5	2.2	6.3	2.0	2.4	—0.4
Newfoundland.....	28.7	1.2	27.5	22.6	4.1	18.5
Nova Scotia.....	11.2	0.3	10.9	9.4	2.2	7.2
Prince Edward Island.....	0.4		0.4	1.6		1.6
Quebec.....	25.8	27.7	—1.9	12.0	32.6	—20.6
Saskatchewan.....		1.2	—1.2		1.2	—1.2
Infrastructure development.....	4.7	0.1	4.6	44.3		44.3
	85.5	36.2	49.3	92.0	51.7	40.3
Loans to Territories—						
Northwest Territories.....	5.0	0.9	4.1	10.2	1.1	9.1
Yukon Territory.....	5.9	0.7	5.2	5.9	1.0	4.9
	10.9	1.6	9.3	16.1	2.1	14.0
Veterans Land Act Fund.....	83.3	30.7	52.6	52.2	30.2	22.0
Less: Reserve for conditional benefits.....	2.5	4.7	—2.2	3.0	4.8	—1.8
	85.8	35.4	50.4	55.2	35.0	20.2
Municipal Development and Loan Board Advances.....		8.5	—8.5		9.2	—9.2
Departmental Working Capital Advances.....	387.7	375.6	12.1	505.0	490.4	14.6
Miscellaneous—						
Airports capital loans.....	5.1		5.1	41.2		41.2
City of Montreal—notes re Expo.....	14.1		14.1		0.6	—0.6
Hydro Quebec Research Institute.....				10.9		10.9
Investment in shares of Panarctic Oils Limited.....	13.5		13.5	6.8		6.8
Loans to manufacturers of automotive products in Canada.....	16.4	4.3	12.1	11.0	4.5	6.5
Crown Assets Disposal Corporation.....	16.5	15.1	1.4	22.6	19.2	3.4
Other.....	38.6	14.0	24.6	41.6	20.6	21.0
	674.1	490.7	183.4	802.4	633.3	169.1

⁽¹⁾ Other domestic loans and investments outstanding at March 31, 1970 and March 31, 1971 are discussed in Section 8, Asset and Liability Accounts. In particular see page 8 and Table 4 in that section; for Working Capital Advances see page 5 and Table 3.

During 1970-71 advances amounted to \$52 million and repayments were \$30 million, resulting in a balance of \$521 million at March 31, 1971. In 1969-70 comparable amounts were advances of \$83 million and repayments of \$31 million bringing the balance to \$499 million at March 31, 1970.

Partly offsetting these advances is the reserve for conditional benefits under the Act which consists of amounts charged to budgetary expenditure, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans and credited to this account. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$3 million was charged to the reserve account and additional reserves of \$5 million were credited thereto, resulting in a balance of \$29 million in the reserve account of March 31, 1971. During 1969-70 charges were \$3 million and credits were \$5 million resulting in a balance of \$27 million at March 31, 1970.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to enable it to lend to municipalities for the augmentation or acceleration of municipal capital works programs. These advances are now being repaid. Repayments in 1970-71 were slightly over \$9 million.

Departmental Working Capital Advances

In 1970-71 advances were \$505 million and repayments were \$490 million.

Miscellaneous Loans and Investments

The largest loans in this category in 1970-71 were those made to the Airports revolving fund to finance the construction of international airports to serve Montreal and Toronto. These loans to finance airports were \$41 million in 1970-71. Other loans and investments during the year included \$11 million to Hydro Quebec Research Institute, \$7 million for the purchase of shares of Panarctic Oils Limited, \$23 million to Crown Assets Disposal Corporation and \$11 million to manufacturers of automotive products.

External Loans and Investments

External loans and investments consist of loans to national governments, subscriptions to the capital of international organizations (other than subscriptions treated as part of the foreign exchange reserves of Canada) and loans and advances to international bodies. In 1970-71 the total of such loans and investments was \$142 million as compared with \$112 million in 1969-70.

TABLE 11

EXTERNAL LOANS AND INVESTMENTS⁽¹⁾

(in millions of dollars)

LOANS TO NATIONAL GOVERNMENTS	1969-70			1970-71		
	Advances	Repayments	Net	Advances	Repayments	Net
Loans to United Kingdom—						
The United Kingdom Financial Agreement Act.....		20.0	—20.0	20.4		—20.4
Loans under the Export Credits Insurance Act, Part II						
Belgium.....		2.3	—2.3	2.4		—2.4
France.....				8.4		—8.4
Netherlands.....				4.6		—4.6
Special loan assistance—developing countries.....	81.1		81.1	114.0		114.0
Miscellaneous.....		0.1	—0.1			
	81.1	22.4	58.7	114.0	35.8	78.2
Capital subscriptions, advances and loans to international organizations—						
International Development Association.....	27.0		27.0	24.9		24.9
Other.....	3.8	0.2	3.6	3.3	0.2	3.1
	30.8	0.2	30.6	28.2	0.2	28.0
Columbia River Treaty.....		32.3	—32.3		32.3	—32.3
	111.9	54.9	57.0	142.2	68.2	73.9

⁽¹⁾ External loans and investments outstanding at March 31, 1970 and March 31, 1971 are discussed in Section 8, Assets and Liability Accounts. In particular, see pages 8 and 9 and Table 7 in that section.

Foreign Exchange Reserve Transactions

Foreign exchange reserve transactions, shown in Table 12, consist of advances to the Exchange Fund to enable it to acquire gold or foreign currency, repayments of such advances by the Exchange Fund and transactions with the International Monetary Fund including subscriptions to its capital, the receipt and disposal of Special Drawing Rights (S.D.R.s) and the issue and redemption of non-interest-bearing notes. All these transactions are undertaken in order either to finance increases in the official international reserves of Canada or to convert these reserves into Canadian dollars. While the Receiver General's deposits in foreign currency are included in Canada's official international reserves, the transactions influencing these deposits are excluded because they are mainly payments abroad for goods, services, pensions, interest and similar

The greater part of all sums advanced abroad consists of special loan assistance to developing countries. In 1970-71, such loan assistance amounted to \$114 million, an increase of 36 per cent over the 1969-70 total of \$81 million. In 1970-71 India received \$51 million and Pakistan received \$35 million. In 1969-70 Jamaica received \$45 million and Pakistan \$21 million.

Subscriptions to the capital of the International Development Association were \$27 million in 1969-70 and \$25 million in 1970-71. Other sums lent to or invested in international organizations fell by \$1 million to \$3 million in 1970-71.

The remaining transactions with governments abroad were repayments of \$20 million by the United Kingdom in terms of the United Kingdom Financial Agreement Act and of \$15 million of loans made to Belgium, France and the Netherlands under the Export Credits Insurance Act.

items and not transactions which involve conversion between Canadian dollar assets and those foreign currency assets included in Canada's official international reserves.⁽¹⁾

In 1970-71, foreign exchange reserve transactions reached very high levels because of the large current surpluses on Canada's balance of international payments and a net inflow of capital from abroad. Advances to the Exchange Fund were \$2,438 million, of which \$1,199 million were repaid, leaving a net advance of \$1,239 million during the year. These advances would have been greater but for the decision to allow the Canadian dollar to float in the foreign exchange markets which was

⁽¹⁾ The Bank of Canada's holdings of convertible foreign currencies are also included in Canada's official international reserves but are excluded from this section because they are financed by the Bank and are therefore not included in the accounts of the Government of Canada.

announced on May 31, 1971. The effect of this decision was that foreign exchange no longer had to be purchased by the Exchange Fund in order to maintain the official parity rate of the Canadian dollar.

Transactions with the International Monetary Fund included an additional subscription of \$367 million to its capital which was partly offset by a return of \$18 million from the Fund. This return of a part of the capital subscribed to the Fund was the result of the appreciation of the Canadian dollar: capital subscriptions are expressed in U.S. dollars so that, when the Canadian dollar is appreciated, a part of Canada's subscription is returned to it. The additional subscription to the capital of the Fund in 1970-71 also explained a large part of the transactions in Canada's non-interest-bearing notes held by the Fund. Of the transactions in non-interest-bearing notes, \$272 million of the total receipts represented non-interest-bearing notes issued as a part of Canada's additional capital subscription to the Fund and added to Canada's liabilities to the Fund. The remaining \$145 million of these receipts and the advances of \$146 million shown

against non-interest bearing notes in Table 12 were mainly the result of other countries' transactions with the Fund in Canadian dollars.

The International Monetary Fund allocated another \$119 million of Special Drawing Rights to Canada on January 1, 1971, thereby bringing Canada's total allocation to \$253 million. These SDRs were, in turn, advanced to the Exchange Fund.

The transactions just described are those through which the Government of Canada financed additions to Canada's official international reserves, other than the Receiver General's working balances in foreign currency, in 1970-71. The change in the Receiver General's foreign currency deposits was relatively small when compared with the transactions just described. Subject to this exception, the net effect of these transactions was to require the Government of Canada to supply \$1,317 million to finance increases in Canada's international reserves in 1970-71 as compared with a net requirement of \$424 million in 1969-70.

TABLE 12

FOREIGN EXCHANGE RESERVE TRANSACTIONS⁽¹⁾

(in millions of dollars)

FOREIGN EXCHANGE RESERVE TRANSACTIONS	1969-70			1970-71		
	Advances	Receipts and Repayments	Net Advances	Advances	Receipts and Repayments	Net Advances
Exchange Fund Account—						
Advances.....	1,750	1,531	219	2,438	1,199	1,239
Special Drawing Rights in the International Monetary Fund.....	134	134	0	119	119	0
	1,884	1,531	353	2,557	1,199	1,358
International Monetary Fund—						
Subscriptions to capital.....				367	18	349
Revaluation of capital subscriptions.....	17	17	0			
Non-interest bearing notes.....	272	84	188	146	417	-271
Allocation of Special Drawing Rights.....	289	134	155	513	119	394
	2,173	1,749	424	3,070	1,753	1,317

⁽¹⁾ The balances outstanding in the accounts shown in this table at March 31, 1970 and March 31, 1971 are discussed in Section 8, Asset and Liability Accounts. In particular, see pages 5, 6 and 10 of that section.

Other Non-Budgetary Transactions

The major accounts in which other non-budgetary transactions are recorded are those for provincial tax collection agreements, outstanding cheques, accounts payable, interest accrued, interest due and outstanding, the reserve for wheat inventory reduction, the reserve for salary revisions, refundable corporation tax and deferred credits on superannuation accounts.

The provincial tax collection agreements account records transactions arising from federal-provincial tax collection agreements. During the fiscal year 1970-71, the Government of Canada collected \$1,858 million of provincial income taxes on behalf of provincial governments of which \$1,631 million were personal income tax and \$227 million

were corporation income tax. In the same period, payments to the provinces of \$1,946 million were \$88 million more than receipts. These receipts and payments were substantially higher than in 1969-70 when \$1,567 million of income taxes were collected on behalf of provincial governments and \$1,564 million were paid to them.

Outstanding cheques are cheques issued on or before March 31 of each fiscal year and still outstanding at that date. Transactions in 1970-71, resulted in an increase of \$114 million bringing the balance outstanding at the end of the year to \$630 million.

Accounts payable are cheques issued in April in respect of transactions undertaken during the previous fiscal year ended on March 31. In April 1970 these amounted to \$603 million compared with \$582 million in April 1971.

Interest accrued but not paid at March 31, 1971 amounted to \$496 million, a net increase of \$62 million over the balance at March 31, 1970. Interest due and outstanding was \$326 million at March 31, 1971, a net increase of \$164 million.

The reserves for wheat inventory reduction payments and salary revisions are special accounts to which sums are credited from budgetary appropriations and from which payments are made for the purposes of which the account was established. In 1970-71 no credits were made to the wheat inventory reduction account; payments were \$58 million. The special account for salary revisions was credited with \$65 million and debited with payments of \$30 million.

Refundable corporation tax was levied commencing with May 1966 and continuing for eighteen months on the cash profits of businesses and payable by all corporations not exempt from tax under Section 62 of the Income Tax Act and by certain types of trusts on specified types of

income. The receipts credited to the refundable corporation tax account are now being repaid. In 1970-71 such repayments were \$34 million.

Actuarial deficiencies in the superannuation accounts revealed by quinquennial valuations and the cost of benefits as a result of salary increases are set up as deferred charges and amortized to budgetary expenditure over a period of five years. In 1970-71, a total of \$283 million was added to deferred charges as a result of salary increases and \$282 million was amortized to budgetary expenditure.

The remaining non-budgetary transactions include those recorded in accounts for matured debt, deposit and trust accounts, deferred credit accounts, accounts for securities held in trust, deferred charge accounts not described above and certain other accounts. The receipts of and payments from these accounts were \$106 million and 156 million respectively in 1970-71.

TABLE 13

OTHER NON-BUDGETARY TRANSACTIONS⁽¹⁾

(in millions of dollars)

OTHER NON-BUDGETARY TRANSACTIONS	1969-70			1970-71		
	Receipts	Payments	Net	Receipts	Payments	Net
Provincial tax collection agreements account.....	1,567	1,564	3	1,858	1,946	-88
Outstanding cheques.....	516	503	13	630	516	114
Accounts payable.....	603	470	133	582	603	-21
Interest accrued.....	434	399	35	496	434	62
Interest due and outstanding.....	162	163	-1	326	162	164
Reserves for:						
Wheat inventory reduction payments.....	100		100		58	-58
Salary revisions.....	59	116	-57	65	30	35
Refundable corporation tax.....		103	-103		35	-35
Deferred charges on superannuation accounts.....	243	361	-118	282	283	-1
All other.....	358	324	34	106	156	-50
	4,042	4,003	39	4,345	4,223	122

⁽¹⁾ The balances outstanding at March 31, 1970 and March 31, 1971 in the accounts shown in the table are discussed in Section 8, Asset and Liability Accounts. In particular see pages 5, 10, 11, 14 and 15 and Tables 3, 9, 10, 12 and 13 in that section.

SECTION 6

1970-71 PUBLIC ACCOUNTS

The Financing Operations and the Public Debt

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THE FINANCING OPERATIONS OF THE GOVERNMENT

In 1970-71, The Government of Canada issued \$15,805 million of new bonds and treasury bills and retired \$13,241 million of securities. In addition, it cancelled \$47 million of its own securities which it held in the securities investment account and as investments for retirement of its debt. These operations provided a net amount of \$2,611 million to finance the other operations of the government and to increase its cash balances, as compared with a net amount of \$476 million in 1969-70.

As is shown in Table 1 there were net sales of \$631 million in marketable bonds, \$840 million in treasury bills, \$1,226 million in Canada savings bonds and a net retirement of \$133 million in other non-marketable bonds.

Marketable bonds

As is shown in Table 2, six times during the fiscal year the government issued bonds payable in Canadian dollars. On four of these occasions, the proceeds were used either in whole or in part to redeem maturing debt. On the other two occasions all money raised was new. There was also one small cancellation operation on May 15, 1970. The table also shows that there was a definite decline in interest rates on the new issues, especially for the shorter term bonds.

For bonds payable in currencies other than Canadian dollars, all operations during the fiscal year were retirements of which \$74 million was an early cancellation of bonds payable in Italian lire.

Treasury bills

As is shown in Table 3, total treasury bills issued during the fiscal year were \$10,975 million and total redemptions

were \$10,135 million resulting in a net amount of \$840 million in new borrowing.

Three month and six month bills which are issued weekly increased by \$380 million and \$235 million respectively. The weekly issue of three month bills rose from \$125 million to \$130 million on April 10, to \$150 million on April 24, to \$160 million on September 18 and to \$165 million on December 18. The weekly issue of six month bills rose from \$30 million to \$35 million on April 10, to \$40 million on April 24 and to \$45 million on December 18.

Other bills, which are issued periodically, are usually for periods of one year or less. At March 31, 1970 there were two of these bills outstanding, a 308 day bill for \$175 million which was due on May 1, and a 364 day bill which was due on November 27. These were redeemed by proceeds of new issues. During 1970-71 there were five new issues: a 210 day bill for \$150 million issued on May 1 and redeemed on November 27, a 273 day bill for \$125 million issued on May 15 and redeemed on February 12, a 364 day bill for \$125 million issued on May 15 and due on May 14, 1971; a 364 day bill issued on November 27 and due on November 26, 1971, and a 364 day bill issued on February 12 and due on February 11, 1972. The net result of these transactions was an increase of \$225 million in other bills outstanding.

Interest rates on treasury bills fell sharply during the fiscal year; on three month bills from 7.02 per cent on April 2, 1970 to 2.99 on March 18, 1971, on six month bills from 6.82 per cent on May 1, 1970 to 3.08 on March 25, 1971 and on other bills from 6.80 per cent on May 1, 1970 to 4.98 per cent on February 11, 1971.

TABLE 1

TRANSACTIONS IN BONDS AND TREASURY BILLS
(other than bonds redeemed by holders after maturity)

(in millions of dollars)

	1969-70			1970-71		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Marketable bonds—						
Payable in Canadian dollars.....	1,665.0	1,680.0	-15.0	2,600.0	1,859.4	740.6
Payable in other currencies.....	6.3	1.7	4.6		109.8	-109.8
	1,671.3	1,681.7	-10.4	2,600.0	1,969.2	630.8
Treasury bills.....	8,995.0	8,940.0	55.0	10,975.0	10,135.0	840.0
Canada savings bonds.....	4,751.0	4,340.4	410.6	2,143.4	917.6	1,225.8
Other non-marketable bonds.....	185.0	104.0	81.0	86.4	219.0	-132.6
	15,602.3	15,066.1	536.2	15,804.8	13,240.8	2,564.0
Net sales or purchases (-) of own bonds by government.....			-60.0			47.4
Net sums raised by sales to the public.....			476.2			2,611.4

TABLE 2

NEW ISSUES AND RETIREMENTS OF MARKETABLE BONDS, 1970-71

(in millions of dollars)

Date of Operation	New loans issued				Loans retired				Net issue or retirement (—)
	Series	Interest rate	Term	Amount	Series	Interest rate	Term	Amount	
Payable in Canadian dollars—									
1970									
May 1.....	F50	7	1970-73	150.0	T24	3½	1958-70	200.0	
	F51	7½	1970-75	225.0	T28	4½	1958-72	200.0 ⁽¹⁾	
	F52	7	1970-77	200.0	F34	6½	1968-70	50.0	
					F36	7	1969-70	125.0	
				575.0				575.0	
May 15.....					AT14	5½	1962-80	7.6 ⁽²⁾	
					CT26	5½	1966-80	5.1 ⁽²⁾	
					F3	5½	1966-80	1.7 ⁽²⁾	
								14.4	- 14.4
July 1.....	F53	6½	1970-72	115.0	CT19	5	1966-70	175.0	
	F54	6½	1970-73	150.0	F2	5	1966-70	140.0	
	F55	7½	1970-75	260.0	F40	7½	1969-70	130.0	
				525.0				445.0	80.0
August 15.....	F56	7½	1970-75	200.0					200.0
October 1.....	F53	6½	1970-72	100.0	F30	6½	1968-70	105.0	
	F56	7½	1970-75	250.0	F27	7	1968-69	275.0	
	F58	6½	1970-73	200.0	F42	7½	1969-70	40.0	
					F44	8	1969-70	30.0	
				550.0				450.0	100.0
December 15.....	F52	7	1970-77	300.0	F8	5½	1966-70	300.0	
	F59	5½	1970-72	100.0	F48	8	1969-70	75.0	
	F60	6	1970-74	200.0					
				600.0				375.0	225.0
1971									
February 15.....	F61	6½	1971-89	150.0					150.0
				2,600.0				1,859.4	740.6
Payable in other currencies—									
1970									
April 15.....					U.S.	5	1962-87	0.8 ⁽³⁾	
May 15.....					Italy	5½	1968-70	34.6	
June 24.....					Italy	5½	1968-71	36.3 ⁽²⁾	
					Italy	6	1968-72	37.2 ⁽²⁾	
October 15.....					U.S.	5	1962-87	0.9 ⁽³⁾	
								109.8	- 109.8
				2,600.0					630.8

(1) Converted.

(2) Cancelled.

(3) Redeemed.

TABLE 3

TREASURY BILL ISSUES AND REDEMPTIONS, 1970-71

(in millions of dollars)

	Issues				Redemptions				Net Change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1970.....	535	140		675	525	135		660	15
May.....	750	200	400	1,350	695	175	175	1,045	305
June.....	600	160		760	545	125		670	90
July.....	750	200		950	685	165		850	100
August.....	600	160		760	600	150		750	10
September.....	620	160		780	600	130		730	50
October.....	800	200		1,000	750	180		930	70
November.....	640	160	225	1,025	600	160	225	985	40
December.....	815	215		1,030	780	200		980	50
January, 1971.....	660	180		840	640	160		800	40
February.....	660	180	125	965	640	160	125	925	40
March.....	660	180		840	650	160		810	30
	8,090	2,135	750	10,975	7,710	1,900	525	10,135	840

Non-marketable bonds

The result of transactions in non-marketable bonds was a net receipt of new money of \$1,093 million.

Canada savings bonds which are non-callable but redeemable on demand at any time with accrued interest had a net increase of \$1,226 million during the year bringing the balance outstanding at March 31, 1971 to \$7,805 million. Net sales of series 25, were \$2,022 million and additional sales of series 24 were \$122 million.

Redemptions prior to maturity of series 12 to 24 totalled \$841 million and \$36 million of series 12 and \$41 million of series 15 matured during the year. In 1969-70 sales were \$4,751 million and redemptions and maturities were \$4,340 million resulting in a net increase of \$411 million.

Special issues to the Unemployment Insurance Commission during the year were \$81 million and redemptions were \$219 million. Canada pension plan bonds purchased by the federal government during the year were \$5 million. There were no redemptions.

TABLE 4

ISSUES AND RETIREMENTS OF NON-MARKETABLE BONDS

(in millions of dollars)

	1969-70			1970-71		
	Issues	Retirements	Net change	Issues	Retirements	Net change
Canadian savings bonds—						
Series 11 to 23.....	29.0	4,340.4	-4,311.4		599.9	-599.9
Series 24.....	4,722.0		4,722.0	121.6	317.7	-196.1
Series 25.....				2,021.8		2,021.8
	4,751.0	4,340.4	410.6	2,143.4	917.6	1,225.8
Unemployment Insurance Commission bonds.....	181.0	104.0	77.0	81.0	219.0	-138.0
Canada Pension Plan Bonds.....	4.0		4.0	5.4		5.4
	4,936.0	4,444.4	491.6	2,229.8	1,136.6	1,093.2

THE PUBLIC DEBT

The public debt of Canada consists of those liabilities which appear on the government's statement of assets and liabilities. In addition the government has certain indirect or contingent obligations such as the guarantee of securities of the Canadian National Railways, insured loans made by approved lending institutions under the National Housing Act and deposits maintained by the chartered banks in the Bank of Canada.

At March 31, 1971 the government's liabilities as recorded on the balance sheet totalled \$42,976 million and net recorded assets totalled \$25,653 million resulting in a net debt of \$17,323 million.

The following table shows the gross public debt, the unmaturing debt, net recorded assets and the net debt at March 31 for each of the fiscal years 1966-67 to 1970-71 inclusive:

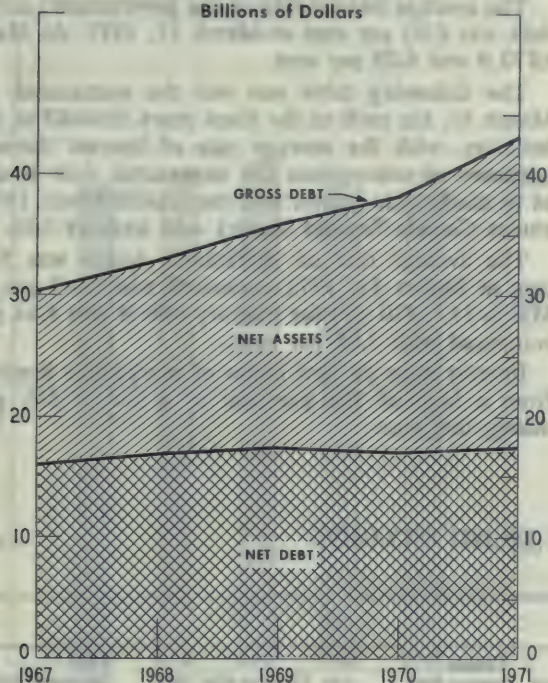
TABLE 1

STATEMENT OF PUBLIC DEBT, UNMATURED DEBT, NET RECORDED ASSETS AND NET DEBT OF CANADA

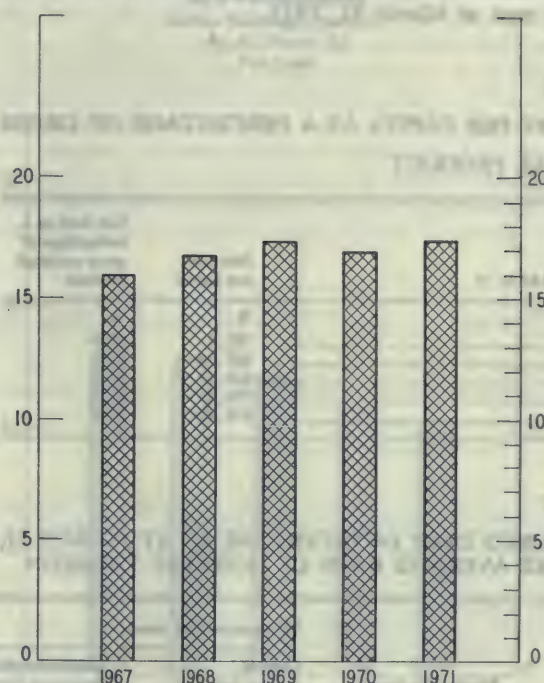
(in millions of dollars)

AS AT MARCH 31	Gross public debt			Less net recorded assets	Net debt	Increase in net debt during fiscal year
	Unmatured debt	Other liabilities	Total			
1967.....	19,940.2	10,400.0	30,340.2	14,375.2	15,965.0	421.5
1968.....	20,579.9	12,344.3	32,924.2	16,164.4	16,759.8	794.8
1969.....	22,101.0	13,818.3	35,919.3	18,583.4	17,335.9	576.1
1970.....	22,637.2	15,512.9	38,150.1	21,206.8	16,943.3	392.6
1971.....	25,201.2	17,774.6	42,975.8	25,653.4	17,322.4	379.1

GROSS AND NET DEBT
Fiscal Years Ended March 31
Billions of Dollars



NET DEBT AS AT MARCH 31
Billions of Dollars



Gross debt

The gross debt of Canada, or the total of liabilities as recorded on the statement of assets and liabilities, was \$42,976 million at March 31, 1971 compared with \$38,150 million at March 31, 1970, \$4,826 million higher. There were net increases of \$2,564 million in unmaturing debt, \$1,618 million in annuity, insurance and pension account balances and \$644 million in other liability accounts. Unmaturing debt in the amount of \$25,201 million was 59 per cent and annuity, insurance and pension accounts in the amount of \$13,803 million were 32 per cent of total liabilities. At March 31, 1970 unmaturing debt was \$22,637 million or 59 per cent and annuity, insurance and pension accounts were \$12,185 million or 32 per cent of total liabilities.

Net recorded assets

At March 31, 1971 the government's net recorded assets totalled \$25,653 million, \$4,447 million higher than they were at March 31, 1970. The main changes were increases of \$1,122 million in loans to crown corporations, \$868 million in the Canada Pension Plan investment fund, \$1,358 million in Exchange Fund account, 237 million in other loans and investments and \$516 million in current assets.

Loans to, and investments in, crown corporations totalled \$10,755 million or 42 per cent, advances to the Exchange Fund account were \$4,578 million or 18 per cent and the Canada Pension Plan investment fund was \$3,701 million or 14 per cent of the total. At March 31, 1970 loans to crown corporations at \$9,635 million were 45 per cent, advances to the Exchange Fund account at \$3,220 million were 15 per cent and the Canada Pension Plan Investment fund at \$2,833 million was 13 per cent of the total.

Net debt

The net debt of Canada is represented by the excess of gross liabilities over net recorded assets and is the overall budgetary deficit since Confederation.

As gross liabilities increased by \$4,826 million during 1970-71 and net recorded assets increased by \$4,447 million, net debt increased by \$379 million. The net debt at March 31, 1971 was \$17,322 million compared with \$16,943 million at March 31, 1970. The increase was the result of the budgetary deficit of \$379 million.

The net debt in per capita terms and as a percentage of the gross national product is shown in the following table. The net debt per capita was \$782.41 at March 31, 1967 compared with \$810.40 million at March 31, 1971.

Expressed as a percentage of gross national product, the net debt which was 26.0 per cent at March 31, 1967 was 20.5 per cent at March 31, 1971.

TABLE 2

NET DEBT PER CAPITA AS A PERCENTAGE OF GROSS NATIONAL PRODUCT

AS AT MARCH 31	Net debt per capita		Net debt as a percentage of gross national product
	\$	%	
1967.....	782.41	26.0	
1968.....	807.93	25.5	
1969.....	823.13	24.3	
1970.....	792.59	21.6	
1971.....	810.40	20.5	

TABLE 3

UNMATURED DEBT OUTSTANDING AS AT MARCH 31, 1967 TO 1971 INCLUSIVE WITH THE AVERAGE RATE OF INTEREST THEREON

Non-marketable bonds												
Marketable bonds			Canada savings bonds		Unemployment Insurance Commission		Canada pension fund		Treasury bills		Total unmatured debt	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	\$(millions)	per cent	\$(millions)	per cent	\$(millions)	per cent	\$(millions)	per cent	\$(millions)	per cent	\$(millions)	per cent
1967.....	11,351.9	4.59	6,016.4	4.92	260.0	5.11	1.9	5.45	2,310.0	4.66	19,940.2	4.71
1968.....	11,701.7	4.81	6,096.5	5.03	296.0	5.32	5.7	5.90	2,480.0	6.31	20,579.9	5.06
1969.....	12,705.5	5.20	6,168.2	5.55	376.0	5.74	11.3	6.29	2,840.0	6.36	22,101.0	5.46
1970.....	12,695.0	5.47	6,578.8	6.56	453.0	6.62	15.4	6.65	2,895.0	7.65	22,637.2	6.09
1971.....	13,325.7	5.68	7,804.6	7.34	315.0	6.98	20.8	6.94	3,735.0	4.44	25,201.1	6.03

Where various rates of interest are applicable during the term of a loan, the interest rate in effect at March 31 is used.

The yield on three-month treasury bills at tender on March 25, 1971 was 3.02 per cent compared with 7.00 per cent in March 25, 1970. From a high of 7.02 per cent on April 2, 1970 it fell to a low of 2.99 per cent on March 18, 1971.

The yield on six-month bills at tender on March 25, 1971 was 3.08 per cent compared with 6.76 per cent on March 25, 1970. From a high of 6.82 on May 1, 1970 it fell to a low of 3.08 on March 25, 1971.

The yield on other treasury bills was 4.98 per cent on a 365 day bill on February 11, 1971 compared with 8.01 per cent on a 365 day bill on November 27, 1969. From a high of 6.80 per cent on a 211 day bill at tender on May 1, 1970 it fell to a low of 4.77 per cent on a 365 day bill at tender on November 26, 1970.

The following table shows the average high and low yields together with the average yield on the latest issues for the fiscal years 1966-67 to 1970-71 inclusive:

Interest rates

The average interest rate on the government's unmatured debt was 6.03 per cent at March 31, 1971. At March 31, 1970 it was 6.09 per cent.

The following table sets out the unmatured debt at March 31, for each of the fiscal years 1966-67 to 1970-71 inclusive, with the average rate of interest thereon. For purposes of comparison the unmatured debt is classified as to marketable bonds, non-marketable bonds (which includes Canada Savings bonds) and treasury bills.

The average rate on marketable bonds was 5.68 per cent at March 31, 1971 compared with 5.47 per cent at March 31, 1970 and for treasury bills it was 4.44 per cent compared with 7.65 per cent.

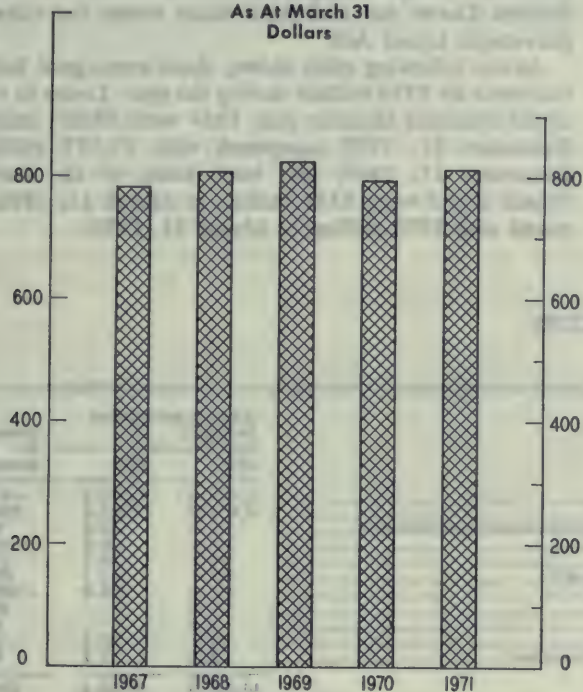
Interest rates on new issues of marketable bonds varied from a high of 7¼ per cent to a low of 5¼ per cent during the year.

TABLE 4

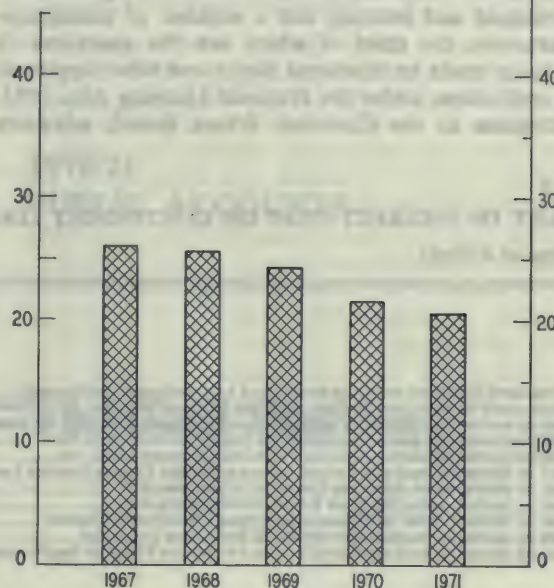
TREASURY BILLS AVERAGE YIELDS AT TENDER

FISCAL YEAR ENDING MARCH 31	High	Low	Last issue
	per cent	per cent	per cent
Three-month bills—			
1967.....	5.20	4.10	4.13
1968.....	7.01	3.96	6.98
1969.....	7.00	5.48	6.58
1970.....	7.83	6.54	7.00
1971.....	7.02	2.99	3.02
Six-month bills—			
1967.....	5.33	4.04	4.11
1968.....	7.02	3.97	6.98
1969.....	7.01	5.43	6.80
1970.....	7.93	6.74	6.76
1971.....	6.82	3.08	3.08
Other bills—			
1968.....	5.65	5.65	5.65
1969.....	6.53	5.90	5.90
1970.....	8.01	7.46	8.01
1971.....	6.80	4.77	4.98

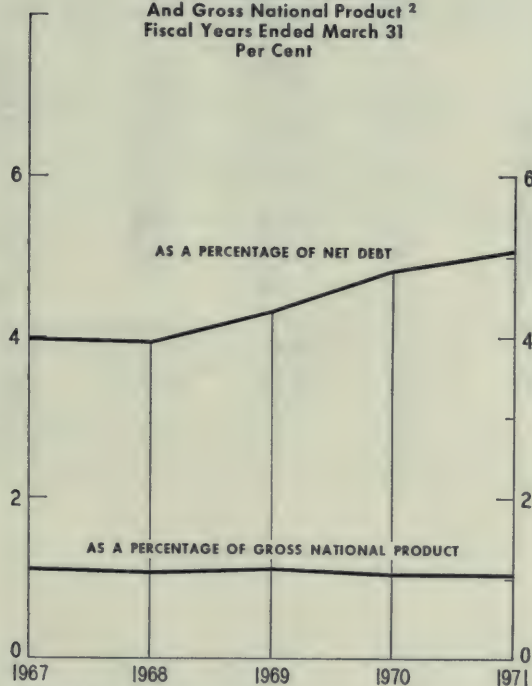
NET DEBT
Per Capita
As At March 31
Dollars



NET DEBT
As a Percentage of
Gross National Product
As At March 31
Per Cent



NET INTEREST CHARGES
As a Percentage of Net Debt ¹
And Gross National Product ²
Fiscal Years Ended March 31
Per Cent



**AVERAGE INTEREST RATE
ON UNMATURED DEBT**
As at March 31
Per Cent



1. At March 31.

2. For calendar year within fiscal year.

Indirect debt or contingent liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, bank advances to the Canadian Wheat Board, advances

under the Export Development Act, loans made by chartered banks and credit unions under the Canada Student Loans Act and bank loans under the Farm Improvement Loans Act.

As the following table shows, these contingent liabilities increased by \$776 million during the year. Loans in respect of the National Housing Act, 1954 were \$8,051 million at December 31, 1970 compared with \$7,327 million at December 31, 1969, and bank loans to the Canadian Wheat Board were \$338 million at March 31, 1971 compared with \$578 million at March 31, 1970.

TABLE 5

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES

(in millions of dollars)

	Amount outstanding March 31		Increase or decrease (-)
	1971	1970	
Canadian National Railways securities guaranteed as to principal and interest.....	1,004.6	1,050.5	-45.9
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽¹⁾⁽²⁾	8,051.0	7,327.0	724.0
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extensions and improvements ⁽¹⁾	22.3	22.0	0.3
Liability for insurance and guarantees under the Export Development Act ⁽¹⁾	524.6	328.8	195.8
Loans made by chartered banks under the Farm Improvement Loans Act.....	98.7	85.1	13.6
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽³⁾	434.7	347.3	87.4
Loans made by chartered banks to the Canadian Wheat Board ⁽¹⁾	338.0	578.0	-240.0
Loans made by lenders under the Cape Breton Development Act.....	30.0		30.0
Loans made by lenders under the General Adjustment Assistance Program.....	6.8		6.8
Loans made by chartered banks under the Small Businesses Loans Act.....	24.1	20.2	3.9
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	2.2	1.7	0.5
	10,537.0	9,760.6	776.4

(1) As at December 31, 1970.

(2) As reported (in accordance with section 45, National Housing Regulations) by approved lenders as at December 31, 1970.

(3) Includes contingent liability in respect of alternative payments to non-participating province.

Change in cash position.....	7-2
Canadian cash balances.....	7-3
Foreign cash balances.....	7-3

THE CASH POSITION OF THE GOVERNMENT

The government's cash account represents balances of current and special deposits to the credit of the Receiver General for Canada in the Bank of Canada, chartered banks in Canada and certain banks in London, New York, Brussels, Bonn, Frankfurt and Rome.

The cash position of the government is affected not only by budgetary transactions but also by changes in the government's unmatured debt and other non-budgetary transactions. Non-budgetary transactions are those which affect the government's asset and liability accounts and must be taken into account when considering the full scope of the government's financial operations.

On the asset side, the non-budgetary transactions consist, for the most part, of loans and advances to, and repayment by crown corporations and other government agencies and funds, national, provincial and municipal governments, international organizations and other borrowers.

On the liability side they relate mainly to receipts and payments in connection with the many deposit and trust accounts, and annuity, insurance and pension funds held or administered by the government.

During 1970-71 total cash receipts arising from all government transactions totalled \$37,774 million and total cash disbursements were \$37,351 million, bringing the

total balances in Receiver General bank accounts to \$1,256 million at March 31, 1971. Of this balance \$1,233 million was on deposit in Canada and \$23 million in foreign countries.

Non-budgetary disbursements and charges (excluding unmatured debt transactions) totalled \$13,674 million in 1970-71 and included \$3,646 million for social security accounts, \$293 for other annuity, insurance and pension accounts, \$3,070 for foreign exchange reserves, \$2,442 million for loans and investments, \$1,946 million under provincial tax collection agreements and \$2,277 million for sundry other accounts.

Non-budgetary receipts and credits (excluding unmatured debt transactions) totalled \$11,865 million of which \$3,709 million was for social security accounts, \$980 million for other annuity, insurance and pension accounts, \$1,753 million for foreign exchange reserves, \$1,078 million for loans and investments, \$1,858 million for the provincial tax collection agreements account and \$2,487 million for sundry other accounts.

Details of these non-budgetary transactions are given in Section 5 of this volume.

As is shown in Table 1, operations in unmatured debt furnished a net amount of \$2,611 million of which \$1,809

TABLE 1
CHANGE IN CASH POSITION
(in millions of dollars)

	1969-70			1970-71		
	Receipts	Disbursements	Net	Receipts	Disbursements	Net
Budgetary transactions.....	12,669	12,276	393	13,208	13,587	- 379
Non-budgetary transactions.....	11,165	11,802	- 637	11,865	13,674	- 1,809
Total transactions.....	23,834	24,078	- 244	25,073	27,261	- 2,188
Deduct: non-cash transactions.....	2,934	2,934		3,150	3,150	
Cash transactions.....	20,900	21,144	- 244	21,923	24,111	
Unmatured debt transactions—						
Marketable bonds.....	1,671	1,682	- 11	2,600	1,969	631
Canada savings bonds.....	4,751	4,340	411	2,143	917	1,226
Treasury bills.....	8,995	8,940	55	10,975	10,135	840
Special issues.....	185	104	81	86	219	- 133
Securities investment account.....		53	- 53	40		40
Investments held for retirement of debt.....		7	- 7	7		7
	15,602	15,126	476	15,851	13,240	2,611
Receiver General bank transactions.....	36,502	36,270	232	37,774	37,351	423
Receiver General bank balances at April 1.....			601			833
Receiver General bank balances at March 31.....			833			1,256

million was used for non-budgetary requirements and \$379 million to cover the budgetary deficit. The remainder, \$423 million, increased the government's available cash to \$1,256 million at March 31, 1971.

Table 2 shows the Government of Canada Canadian cash monthly balances for the latest five fiscal years and table 3 shows the foreign cash balances (converted to Canadian dollar value) for the same period.

During 1970-71 Canadian cash balances ranged from a low of \$262 million at October 31, 1970 to a high of \$1,723 million at February 28, 1971.

Foreign balances remained fairly constant throughout the fiscal year.

The implication of the level of government cash balances at any given time can be misinterpreted because of their wide fluctuations throughout the year, as is illustrated in the following table. Furthermore, because many cheques are issued at the end of a month and are not redeemed until the first few days of the following month whereas the largest percentage of receipts are not received until

later, cash balances may drop in the early days of each month by as much as \$125 to \$300 million.

TABLE 2

GOVERNMENT OF CANADA
CANADIAN CASH BALANCES

AT END OF MONTH	Fiscal year ended March 31				
	1967	1968	1969	1970	1971
April.....	496.4	594.7	609.7	713.0	527.0
May.....	600.4	866.7	458.4	804.1	540.0
June.....	561.3	650.4	328.6	879.8	311.8
July.....	687.3	686.7	248.4	874.4	345.9
August.....	503.1	661.5	381.2	841.9	433.8
September.....	491.5	367.0	190.8	636.4	296.0
October.....	530.9	194.9	391.8	479.0	262.3
November.....	1,048.9	607.1	995.0	1,537.0	1,345.5
December.....	941.8	650.1	706.6	1,377.0	1,446.6
January.....	670.5	1,065.2	853.5	1,440.7	1,629.9
February.....	823.4	940.6	761.2	1,366.7	1,723.3
March.....	795.7	997.2	587.0	808.4	1,234.6

TABLE 3

GOVERNMENT OF CANADA
FOREIGN CASH BALANCES

(converted to Canadian Dollar Value)

AT END OF MONTH	Fiscal year ended March 31				
	1967	1968	1969	1970	1971
April.....	33,6	15,1	13,1	22,7	25,6
May.....	27,0	18,2	14,6	23,5	32,7
June.....	22,0	19,3	19,3	22,2	33,3
July.....	26,7	16,7	20,4	23,3	30,6
August.....	21,7	24,5	22,9	20,4	27,6
September.....	25,5	19,8	26,8	16,8	23,1
October.....	37,1	21,3	18,2	24,8	28,0
November.....	28,0	13,0	24,6	25,2	24,7
December.....	22,0	17,1	14,4	24,8	30,0
January.....	19,1	25,5	18,1	23,8	24,5
February.....	15,2	15,6	20,7	20,8	27,0
March.....	19,2	18,8	14,5	24,8	21,9

SECTION 8

1970-71 PUBLIC ACCOUNTS

Asset and Liability Accounts

CONTENTS

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Structure of balance sheet.....	8• 2
Summary.....	8• 3
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Contingent liabilities.....	8• 17

ASSET AND LIABILITY ACCOUNTS

The statement of the assets and liabilities of Canada, as certified by the Auditor General, is presented in section 10 of this volume on a comparative basis, showing the balance of each of the principal classifications of accounts at March 31, 1971, the corresponding balance at March 31, 1970, and the increase or decrease during the fiscal year 1970-71. It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis. A description of the structure and more significant features of the statement of assets and liabilities is given in section 1 of this volume.

The structure of the Government's Balance Sheet

Under Section 52(2) of the Financial Administration Act, Revised Statutes, 1970, the Receiver General for Canada

- (a) shall cause accounts to be kept to show such of the assets and direct and contingent liabilities of Canada, and
- (b) shall establish such reserves with respect to the assets and liabilities

as in the opinion of the Minister of Finance are required to give a true and fair view of the financial position of Canada.

The assets and liabilities of Canada are set out so as to disclose the net debt.

Since 1920, the so-called 'active assets' have been offset against gross liabilities in determining the net debt of Canada and the statement of assets and liabilities has been based on the concepts outlined by the Minister of Finance in the budget speech of May 18, 1920.

"Assets which are not readily convertible, as the reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it".

Since that time, there has been no fundamental change in the basic structure of the statement or in its main purpose. However, revisions have been made from time to time to improve the form or manner of presentation, with consideration being given continually to the possibility of further improvements.

The 'active assets' can be classified into a number of broad groups:

- (1) liquid assets, such as cash and bank deposits which are immediately available for use;
- (2) readily realizable assets such as marketable or redeemable securities and inventories of consumable commodities,

which, in the course of normal day to day operations will be, or, if desired, can be readily converted into cash;

- (3) international reserves which are liquid assets in the international sense and which provide the medium of exchange for international transactions;
- (4) ultimately realizable assets, including financial assets, such as loans and long time investments, and physical assets held for disposal, which will eventually be converted into cash; these fall into four classes—
 - (a) those that are fully revenue producing e.g. loans and investments that yield interest or dividends;
 - (b) those that are revenue producing but at a rate that is not sufficient to return the full cost of the moneys applied to them—the so-called 'soft loans' to under-developed countries;
 - (c) those that are fully revenue-producing by virtue of the fact that the funds required to service them are provided, in whole or in part, from parliamentary appropriations; and
 - (d) those that are not revenue-producing;
- (5) assets that are not expected to be realizable, but which are held as continuing long-time investments in various crown corporations and other enterprises; these fall into three classes—
 - (a) those that are fully revenue-producing in the sense that they yield dividends from profitable operations;
 - (b) those that are revenue-producing but at a rate that is not sufficient to return the full cost of moneys applied to them; and
 - (c) those that do not produce revenue or dividends.
- (6) securities held in trust which are securities (or cash) deposited with the Government of Canada for a specific purpose and for which an administrative function is provided;
- (7) costs or charges incurred that are chargeable to subsequent periods such as loan flotation cost, discount amortization and other prepaid expenses and deferred charges, including the unamortized portions of actuarial deficiencies of superannuation accounts.

The liabilities can be classified into a number of broad groups:

- (1) liabilities payable on demand including outstanding cheques, matured debt outstanding, interest due and outstanding, and other obligations payable on demand;
- (2) liabilities to international obligations including non-interest-bearing notes to the international monetary fund and other liabilities related to the government's international balance of payments operations;

- (3) deposit and trust accounts which reflect funds or securities deposited with, or held in trust by, the government;
- (4) annuity, insurance and pension accounts which consist of the government's liability as an insurer and as an administration of various superannuation, pension and annuity funds;
- (5) undisbursed balances of appropriations which, in accordance with the legislation under which they are authorized, are available for expenditures in periods subsequent to the fiscal year in which they are granted;
- (6) other liabilities including suspense accounts consisting of balances where some uncertainty as to disposition exists, deferred credits consisting of balances where the ultimate accounting treatment is known, but final disposition is dependent on the fulfilment of certain conditions;
- (7) liability reserves which consist of provision made for anticipated liabilities and other purposes; and
- (8) unmatured debt which consists of bonds and treasury bills issued by the Government of Canada.

The indirect or contingent liabilities of the government are shown as a special note to the statement of assets and liabilities and are also set out in a detailed supplementary statement. These contingent liabilities related to the guarantees made by Canada to the holders of securities issued by crown corporations and to insured loans made by approved lenders under specific legislative authority.

Summary

The gross liabilities of the government totalled \$42,976 million on March 31, 1971, an increase of \$4,826 million over the total of \$38,150 million on March 31, 1970. The main changes were increases of \$1,618 million in annuity, insurance and pension accounts and \$2,564 million in unmatured debt.

The net recorded assets totalled \$25,653 million on March 31, 1971, an increase of \$4,446 million over the total of \$21,207 million on March 31, 1970. The main changes were increases of \$1,270 million in domestic loans, \$869 million in the Canada pension plan investment fund, \$1,358 million in advances to the exchange fund account, and \$517 million in current assets.

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$17,322 million at March 31, 1971 compared with \$16,943 million at March 31, 1970. The increase of \$379 million reflected the budgetary deficit for the fiscal year 1970-71.

A condensed statement of the assets and liabilities of the Government of Canada as at March 31, 1971, with comparative figures as at March 31, 1970 and the net increases or decreases during the fiscal year 1970-71, is presented in the following table. Also included in this section are supplementary tables showing the major accounts within each category. Further details may be found in the schedules to the Statement of Assets and Liabilities in section 11.

TABLE 1

(in millions of dollars)

	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
LIABILITIES			
Current and demand liabilities.....	1,808.8	326.4	2,135.2
Foreign exchange reserve accounts...	498.4	390.0	888.4
Deposit and trust accounts.....	491.9	-52.7	439.2
Annuity, insurance and pension accounts—			
Social security accounts.....	3,665.4	931.6	4,597.0
Superannuation accounts.....	7,071.6	688.8	7,760.4
Other.....	1,447.5	-2.2	1,445.3
Undisbursed balances of appropria- tions.....	273.4	-6.8	266.6
Deferred credits.....	192.9	23.9	216.8
Other liabilities.....	63.0	-37.3	25.7
Unmatured debt.....	22,637.2	2,564.0	25,201.2
Total liabilities.....	38,150.1	4,825.7	42,975.8
ASSETS			
Current assets—			
Cash accounts.....	1,074.0	556.7	1,630.7
Other.....	97.4	-40.5	56.9
Departmental working capital ad- vances.....	201.0	14.6	215.6
Foreign exchange reserve accounts—			
Advances to the Exchange Fund Account.....	3,220.4	1,358.0	4,578.4
Canada's subscription to the capital of the International Mone- tary Fund.....	800.0	348.9	1,148.9
Canada Pension Plan Investment Fund Investments held for retirement of debt.....	2,832.7	868.5	3,701.2
.....	13.8	-6.9	6.9
Advances, loans and investments—			
Domestic.....	10,921.1	1,270.3	12,191.4
External.....	1,633.0	73.9	1,706.9
Deferred charges.....	750.6	-7.0	743.6
Securities held in trust.....	114.4	10.1	124.5
Capital assets.....	(1)		(1)
Inactive loans and investments.....	94.8		94.8
Total recorded assets.....	21,753.2	4,446.6	26,199.8
Less: Reserve for losses on realization of assets.....	-546.4		-546.4
Net recorded assets.....	21,206.8	4,446.6	25,653.4
Net debt represented by excess of liabilities over net recorded assets....	16,943.3	379.1	17,322.4

(1) Shown at nominal value of \$1.

(2) Reflecting the budgetary deficit of \$379 million.

Asset Accounts

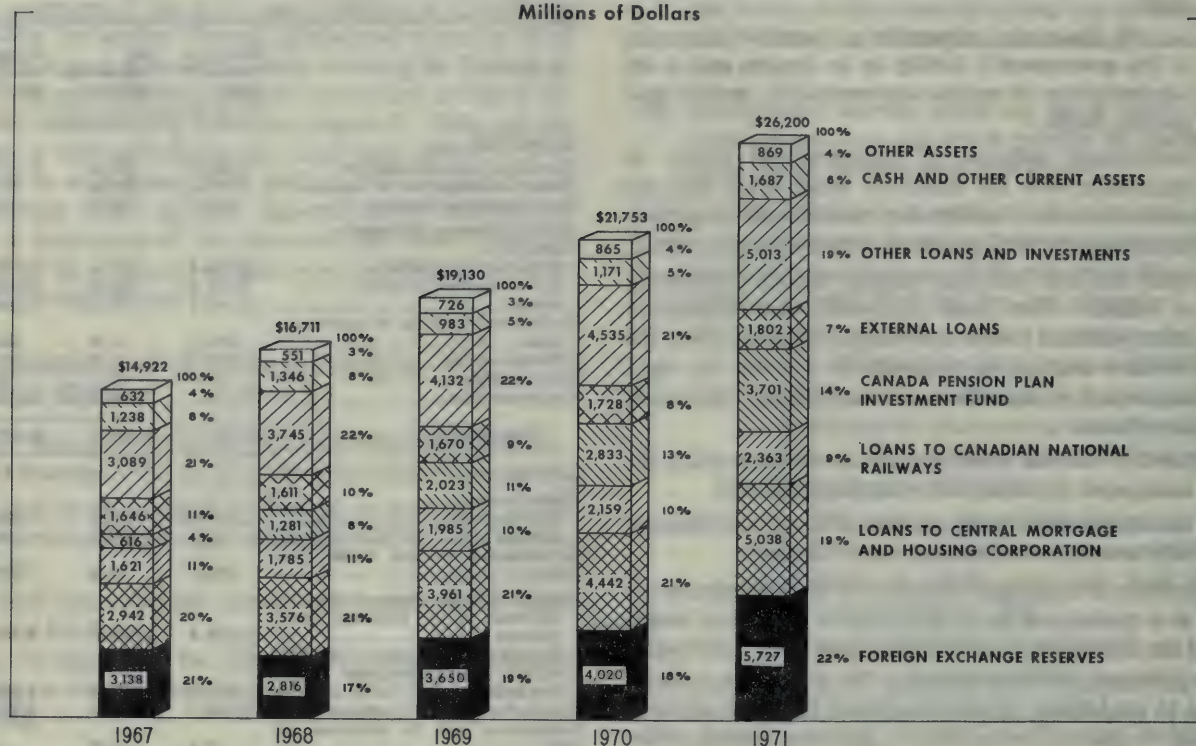
The recorded assets of the government totalled \$26,200 million at March 31, 1971, an increase of \$4,446 million over the previous fiscal year end total.

Current assets

Cash accounts

The total balances of all cash accounts was \$1,631 million at March 31, 1971 compared with \$1,074 million at March 31, 1970. The increase of \$557 million reflects higher balances in Receiver General current deposit accounts in Canada which totalled \$1,233 million compared with \$808 million at March 31, 1970. A more detailed explanation of the cash transactions is given in section 7 of this volume.

TOTAL ASSETS¹
Fiscal Years Ended March 31
Millions of Dollars



1. As shown on table "Summary of assets and liabilities". This chart does not reflect the reserve for losses on realization of assets.

TABLE 2

(in millions of dollars)

	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
CURRENT ASSETS			
Receiver General current deposits—			
Canada.....	808.5	424.7	1,233.2
Brussels.....	0.5	-0.3	0.2
Bonn.....	6.1	0.7	6.8
London.....	3.7		3.7
New York.....	12.4	-2.1	10.3
Paris.....	0.6	0.1	0.7
	831.8	423.1	1,254.9
Receiver General special deposits—			
Canada.....	1.3	0.1	1.4
Foreign Countries.....	0.2		0.2
	1.5	0.1	1.6
Other cash accounts—			
Cash in hands of collectors and in transit.....	196.3	124.4	320.7
Moneys received after March 31 but applicable to current year.....	19.9	15.7	35.6
Post Office—cash on hand and in transit.....	23.7	-6.6	17.1
Miscellaneous.....	0.8		0.8
	1,074.0	556.7	1,630.7
Securities investment account.....	97.4	-40.5	56.9
	1,171.4	516.2	1,687.6

(1) Receiver General year-end balances in foreign countries are recorded at the Canadian dollar equivalent of exchange rates at March 31.

Cash in hands of collectors and in transit at \$321 million was \$124 million more than at March 31, 1970 and represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General until after that date.

Moneys received after March 31, but applicable to the fiscal year 1970-71, totalled \$36 million compared with \$20 million at March 31, 1970.

Post Office receipts in hands of postmasters and in transit totalled \$17 million, \$7 million less than at March 31, 1970.

Securities investment account

Section 12 of the Financial Administration Act authorizes the Minister of Finance when he deems it advisable for the sound and efficient management of public money or the public debt to purchase, acquire and hold securities of, or guaranteed by, the government and to sell any such securities purchased or acquired.

These holdings are recorded at amortized cost. Amortization is calculated to date of maturity on bonds purchased at a discount, and to call date if one is given (otherwise to date of maturity) on bonds purchased at a premium.

Also included in this account are Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan.

At March 31, 1971 the holdings in the account totalled \$57 million and included \$9 million of the government's own securities, \$4 million in Canadian National Railways bonds guaranteed by the government and \$44 million in respect of the employees purchase plan. At March 31, 1970 holdings totalled \$97 million of which \$49 million was in the government's own securities, \$4 million was in C.N.R. bonds and \$44 million in respect of the employees purchase plan.

Departmental working capital advances

These advances are made for certain departmental activities and totalled \$216 million compared with \$201 million at March 31, 1970.

TABLE 3

(in millions of dollars)

DEPARTMENTAL WORKING CAPITAL ADVANCES	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Bullion and coinage.....	18.8	-6.8	12.0
Canadian government supply services..	5.7	-2.8	2.9
Defence production revolving fund.....	27.6	8.7	36.3
Miscellaneous departmental imprest and standing advances.....	14.0	0.6	14.6
Miscellaneous departmental accountable advances.....	18.6	9.4	28.0
Stockpiling of uranium concentrates....	94.6	6.6	101.2
Transport stores account.....	8.2	0.5	8.7
Other.....	13.5	-1.6	11.9
	201.0	14.6	215.6

Bullion and Coinage advances and repayments arise from purchases and sales of bronze, gold, nickel and silver. Debits include the cost of all coin and bullion purchased from the Royal Canadian Mint. Credits represent the face value of all coin issued to, and gold bullion transferred to, the Bank of Canada and sales of silver bullion. The balances at March 31, 1971 totalled \$12 million of which \$8 million was in respect of gold, \$2 million in respect of silver and \$2 million in respect of nickel. Comparable balances at March 31, 1970 were \$15 million for gold, \$1 million for silver and \$3 million for nickel.

The Defence Production Revolving Fund records the cost of materials procured for use in the manufacture of defence equipment until such time as they are billed to the Department of National Defence or sold to defence contractors for use in the manufacture of defence equipment, as well as working capital loans and advances for their production. During 1970-71 gross debits of \$71 million exceeded gross credits of \$62 million bringing the balance in the account to \$36 million at March 31, 1971. During 1969-70 gross credits of \$63 million exceeded gross debits of \$56 million resulting in a balance of \$28 million at March 31, 1970.

The transactions in the Canadian Government Supply Services arise from (a) the acquiring and managing of stores and the manufacturing, producing or dealing in stores or materials, (b) the purchase and supply of repair services for office furniture and equipment and for freight services, (c) the procurement of insurance coverage at bulk rates on the movement of household effects, and (d) the financing of travel accounts rendered by carriers. During 1970-71 charges to the account, representing the costs involved in the above, were \$33 million and credits, representing reimbursement by government departments and agencies were \$36 million, resulting in a balance of \$3 million at March 31, 1971. During 1969-70 charges were \$24 million and credits were \$22 million, resulting in a balance of \$6 million at March 31, 1970.

Miscellaneous Departmental Imprest and Standing Advances consist of standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances as may be approved by Treasury Board. The balance at March 31, 1971 was \$15 million compared with \$14 million at March 31, 1970.

Miscellaneous Departmental Accountable Advances Account include all other accountable advances. The balance at March 31, 1971 was \$28 million compared with \$19 million at March 31, 1970.

Advances to finance the Stockpiling of Uranium Concentrates show the cost of uranium concentrates acquired in accordance with contracts entered into with the approval of the Governor in Council by the Eldorado Nuclear Limited on behalf of Her Majesty in Right of Canada with certain mining companies. The balance at March 31, 1971 was \$101 million, \$7 million higher than the balance at March 31, 1970.

The Department of Transport Stores Account was established for the purpose of acquiring and managing stores. During 1970-71 the account was charged with \$8 million mainly for the cost of goods purchased and credited with \$7 million covering the issue of goods charged to budgetary expenditures resulting in a balance of \$9 million at March 31, 1971. During 1969-70, charges were \$7 million and credits were \$7 million resulting in a balance of \$8 million at March 31, 1970.

Foreign exchange reserve accounts

Included in this category are those accounts which record those transactions which affect Canada's holdings of international reserves. These accounts are Advances to the Exchange Fund Account and Canada's Subscription to the International Monetary Fund.

Advances to the Exchange Fund Account

These advances to the Exchange Fund are made for the purchase of gold and foreign exchange. Also included are Special Drawing Rights issued by the International Monetary Fund.

During 1970-71 advances totalled \$2,438 million and repayment of advances totalled \$1,199 million, a net increase in advances of \$1,239 million. Additional Special Drawing Rights during the year totalled \$119 million.

These transactions brought the balance in the account at March 31, 1971 to \$4,578 million of which \$4,325 million was advances and \$253 million was Special Drawing Rights. At March 31, 1970 the balance in the account was \$3,220 million of which \$3,086 million was advances and \$134 million was Special Drawing Rights.

Canada's Subscription to the Capital of the International Monetary Fund

This subscription is Canada's quota in the International Monetary Fund. In this organization, members' quotas are set in U.S. dollars and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand. These notes are recorded in the government's liabilities.

During 1970-71 Canada's quota in the fund was increased by \$367 million which together with revaluation credit adjustments of \$18 million brought the balance to \$1,149 million at March 31, 1971, of which \$635 million was represented by non-interest-bearing notes. At March 31, 1970 the balance was \$800 million of which \$364 million represented notes.

Canada Pension Plan Investment Fund

The Canada Pension Plan investment fund records securities purchased under the Canada Pension Plan and the sale of these securities. The amount by which the operating balance of the Canada Pension Plan Fund in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required. The holdings in the account at March 31, 1971 were \$3,701 million compared with \$2,833 million at March 31, 1970.

Investments held for retirement of debt

Recorded herein are the government's holdings of the 5½ per cent loan issued August 1, 1962 and maturing August 1, 1980.

Advances, loans and investments—Domestic

Balances in this category totalled \$12,191 million at March 31, 1971, an increase of \$1,270 million over the March 31, 1970 total.

Central Mortgage and Housing Corporation

The balance at March 31, 1971 was \$5,038 million, \$596 million higher than at March 31, 1970.

Loans and advances of \$742 million were partly offset by repayments of \$146 million.

Advances included \$579 million for direct lending, limited dividend and public housing, \$63 million for housing projects, \$30 million for university housing projects, \$9 million for federal-provincial projects and \$61 million for urban renewal.

Repayments included \$123 million for direct lending, limited dividend and public housing, \$11 million for housing projects and \$7 million for university housing projects.

TABLE 4

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS DOMESTIC	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Loans to, and investments in, crown corporations—			
Central Mortgage and Housing Corporation.....	4,441.8	596.3	5,038.1
Canadian National Railways.....	2,029.4	92.6	2,122.0
Air Canada.....	129.4	111.3	240.7
Farm Credit Corporation.....	1,127.7	49.1	1,176.8
The Saint Lawrence Seaway Authority.....	562.7	55.9	618.6
Atomic Energy of Canada Limited..	343.4	160.9	504.3
Export Development Corporation....	273.5	80.9	354.4
National Harbours Board.....	265.7	4.6	270.3
National Capital Commission—excluding Greenbelt.....	29.7	-6.3	23.4
Canadian Broadcasting Corporation	9.0		9.0
Other.....	272.8	-24.3	248.5
	9,485.1	1,121.0	10,606.1
Recovery likely to required parliamentary appropriations—			
Canadian Broadcasting Corporation.....	112.0	-1.0	111.0
National Capital Commission—Greenbelt.....	37.4	0.7	38.1
	149.4	-0.3	149.1
	9,634.5	1,120.7	10,755.2
Loans to provincial governments.....	319.7	40.3	360.0
Veterans Land Act fund.....	472.1	20.2	492.3
Municipal Development and Loan Board advances.....	272.8	-9.2	263.6
Miscellaneous.....	222.0	98.3	320.3
	10,921.1	1,270.3	12,191.4

Further details are given in schedule F (crown corporations) and schedule H (other loans and investments) in section 10 of this volume.

TABLE 5

(in millions of dollars)

ADVANCES TO CENTRAL MORTGAGE AND HOUSING CORPORATION	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Direct lending, limited dividend and public housing.....	3,648.1	456.4	4,104.5
Federal-Provincial projects—housing..	205.6	8.5	214.1
Loan and mortgage purchase fund.....	4.9	-0.2	4.7
Municipal sewage treatment.....	194.6	-2.3	192.3
University housing.....	291.0	23.2	314.2
Housing projects.....	62.8	51.6	114.4
Urban renewal.....	9.8	59.1	68.9
Capital stock.....	25.0		25.0
	4,441.8	596.3	5,038.1

Canadian National Railways (including Air Canada)

Outstanding advances to the Canadian National Railways (including Air Canada) of \$2,363 million were \$204 million higher than at March 31, 1970.

During 1970-71 the government made \$226 million available to the Canadian National Railways (including Air Canada) and received repayments to \$22 million.

The government made advances of \$50 million to the C.N.R. for capital purposes and the refunding of debt in the hands of the public and loans of \$117 million to Air Canada for capital purposes.

To assist the company to finance further capital expenditure during the year, the government purchased \$34 million of the 4 per cent preferred stock of the company. This stock was issued under the authority of the Canadian National Railways Capital Revision Act, 1952 in an amount equal to 3 per cent of the gross revenue of the company.

At March 31, 1970 temporary loans of \$10 million were outstanding to the railway company in respect of its 1970 deficit. Additional loans of \$2 million were advanced during the year for its 1970 operations. These were charged to 1970-71 budgetary expenditure upon parliamentary approval. Further loans of \$20 million were advanced during the year in respect of the company's 1971 operations.

At March 31, 1970 temporary loans of \$7 million were outstanding to Air Canada in respect of its 1970 operations. An additional \$4 million was advanced during the year for its 1970 operations. Repayments during the year were \$10 million.

TABLE 6

(in millions of dollars)

ADVANCES TO THE CANADIAN NATIONAL RAILWAYS (INCLUDING AIR CANADA)	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Canadian National Railways—			
Capital Revision Act, 1952—			
Preferred stock.....	1,170.6	33.5	1,204.1
Twenty-year obligation.....	100.0		100.0
Refunding Act, 1955.....	501.1	40.0	541.1
Financing and Guarantee Acts.....	197.4		197.4
Interim financing of income deficit..	10.0	10.0	20.0
Loans for maintenance, repair and acquisition of passenger equipment.....	2.0	-0.4	1.6
Temporary loans—acquisition of bonds.....	31.3	9.5	40.8
Canadian government railways.....	17.0		17.0
	2,029.4	92.6	2,122.0
Air Canada—			
Financing and Guarantee Acts.....	122.8	117.0	239.8
Interim financing.....	6.6	-5.7	0.9
	129.4	111.3	240.7
	2,158.8	203.9	2,362.7

Farm Credit Corporation

The government provides loans to the corporation which makes loans on farm property. The balance of \$1,177 million

shown in the account consisted of the Crown's investment of \$45 million in the capital of the Corporation and \$1,132 million in loans. At March 31, 1970 the balance of \$1,128 million consisted of \$44 million capital and \$1,084 million in loans.

The St. Lawrence Seaway Authority

Outstanding obligations in this account of \$619 million consisted of \$460 million in interest-bearing loans, \$75 million in interest-free loans and \$84 million in deferred interest. At March 31, 1970 outstanding obligations were \$563 million of which \$416 million was interest-bearing loans, \$75 million was interest-free loans and \$72 million was deferred interest.

Atomic Energy of Canada Limited

The balance of \$504 million was \$161 million higher than at March 31, 1970 and consisted of \$15 million in capital stock and \$489 million in loans.

At March 31, 1970 the balance of \$343 million consisted of \$15 million in capital stock and \$328 million in loans.

Export Development Corporation

The outstanding balance of \$354 million in this account at March 31, 1971 consisted of \$15 million for capital stock, \$15 million for working capital and \$324 million for loans under section 29A of the Export Development Act. This section of the Act authorizes the making of loans on security of a guaranteed instrument, to the corporation by the Minister of Finance.

Comparable amounts in 1969-70 were \$10 million for capital stock, \$10 million for working capital and \$254 million for loans.

National Harbours Board

Expenditures for capital purposes at harbour sites under the jurisdiction of the National Harbours Board fall into two general categories: (a) non-active loans charged to the net debt of Canada, and (b) investments included in the active assets of the Government of Canada.

At March 31, 1971 the balances in the active assets totalled \$270 million compared to \$266 million at March 31, 1970 and non-active loans totalled \$140 million compared with \$140 million.

National Capital Commission

Outstanding loans to the Commission to acquire property totalled \$61 million, of which \$38 million was in respect of the "Greenbelt" section of the National Capital Area. These latter loans are likely to require parliamentary appropriations in subsequent fiscal years. At March 31, 1970 outstanding loans were \$67 million of which \$37 million was for "Greenbelt" property.

Canadian Broadcasting Corporation

There was no change in the working capital during the year, the balance remaining at \$9 million. Loans to the Corporation for the purpose of capital expenditures totalled \$111 million at March 31, 1971, a decrease of \$1 million during the year. Recovery of the loans is likely to require parliamentary appropriations in subsequent fiscal years.

Other Crown Corporations

All other loans and investments to crown corporations totalled \$249 million compared with \$273 million at March 31, 1970. The larger items, with March 31, 1970 amounts in brackets, were Canadian Overseas Telecommunications \$42 million (\$46 million), Canadian Dairy Commission \$23 million (\$45 million), Northern Canada Power Commission \$49 million (\$45 million), Canada Deposit Insurance \$11 million (\$31 million), Polymer Corporation Limited \$30 million (\$30 million), Eldorado Nuclear Limited \$35 million (\$25 million).

Loans to provincial governments

Outstanding balances in these accounts amounted to \$360 million at March 31, 1971 compared with \$320 million at March 31, 1970.

The largest items were \$93 million in loans to Newfoundland which increased by \$19 million during the fiscal year, \$62 million to New Brunswick a decrease of \$1 million, \$66 million to Nova Scotia an increase of \$7 million and \$51 million to Quebec a decrease of \$21 million.

The loans and advances to Newfoundland, New Brunswick and Nova Scotia are mainly in respect to the Atlantic Provinces Power Development Act.

The outstanding balance to Quebec includes \$39 million covering Quebec's share of the guarantee in respect of loans to EXPO.

Veterans Land Act Fund

This account records advances made under the Veterans Land Act. Advances during 1970-71 totalled \$52 million and repayments were \$30 million resulting in outstanding advances of \$521 million at March 31, 1971. Partially offsetting these advances is a reserve of \$29 million for conditional benefits under the Act, bringing the net balance to \$492 million at March 31, 1971 compared with \$472 million at March 31, 1970. As and when conditional benefits are earned the amounts are charged to the reserve and credited to the advances. During the year \$3 million was charged to the reserve account and additional reserves of \$5 million were credited thereto bringing the balance in the reserve account to \$29 million at March 31, 1971 compared with \$27 million at March 31, 1970.

Municipal Development and Loan Board Advances

Under the Municipal Development and Loan Act, advances were made to the Municipal Development and Loan Board to provide financial assistance by way of loans to municipalities to augment or accelerate municipal capital works programs.

There were no advances during the year and repayments were \$9 million bringing the balance at March 31, 1971 to \$264 million.

Miscellaneous loans and advances

The balances in these accounts totalled \$320 million compared with \$222 million at the end of the previous fiscal year. The main accounts under this heading with March 31, 1970 balances in brackets were Airport Capital Loans \$46 million (\$5 million), Defence Plant Modernization \$21 million

(\$18 million), Housing Projects for Canadian Forces \$21 million (\$21 million), Investment in Shares of Panarctic Oils Ltd. \$20 million (\$14 million), Loans to Manufacturers of Automotive Products \$40 million (\$34 million), Loans to Northwest Territories \$30 million (\$21 million) and Loans to Yukon Territory \$24 million (\$19 million).

Advances, Loans and Investments—External

Balances in this category totalled \$1,707 million compared with \$1,633 million at March 31, 1970.

TABLE 7

(in millions of dollars)

ADVANCES, LOANS AND INVESTMENTS—EXTERNAL	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Loans to National Governments—			
United Kingdom.....	1,038.1	-20.4	1,017.7
France.....	67.6	-8.4	59.2
The Netherlands.....	32.1	-4.6	27.5
Belgium.....	16.2	-2.4	13.8
Special loan assistance to developing countries.....	173.7	114.0	287.7
Other.....	0.2		0.2
	1,327.9	78.2	1,406.1
Canada's subscriptions to capital of—			
Asian Development Bank.....	10.8	2.6	13.4
Caribbean Development Bank.....	1.1	0.7	1.8
International Bank for Reconstruction and Development.....	85.0		85.0
International Development Association.....	139.8	24.9	164.7
International Finance Corporation..	3.5		3.5
	240.2	28.2	268.4
Working capital advances and loans to international organizations.....	6.8	-0.2	6.6
Investments in United States dollar securities issued by other than the Government of Canada.....	58.1	-32.3	25.8
	1,633.0	73.9	1,706.9

Loans to National Governments

Loans to national governments in the amount of \$1,406 million are \$78 million higher than the balance of \$1,328 million at March 31, 1971.

The United Kingdom repaid \$20 million of the \$1,185 million loan made under the \$1,250 million credit authorized by the United Kingdom Financial Agreement Act, 1946, reducing the principal to \$1,018 million at March 31, 1971.

Advances under Part II of the Export Credits Insurance Act to Belgium, France and The Netherlands to assist them in the purchasing of goods in Canada were reduced by repayments of \$2 million by Belgium, \$8 million by France and \$5 million by The Netherlands, bringing the balance at March 31, 1971 to \$100 million.

The special loan assistance—developing countries account records loans which are subject to terms and conditions as the Governor in Council may approve, for the purpose of undertaking agreed-upon economic, educational and technical projects. The balance in the account at March 31, 1971 is \$288 million, an increase of \$114 million during the year.

Canada's subscription to Capital of International Organizations

Canada's subscriptions to the capital of international organizations at \$268 million were \$28 million higher than in 1969-70, due mainly to additional subscriptions of \$25 million to the international development association. Canada's equity in the International Monetary Fund is not included in this grouping, it is included in the category "Foreign exchange reserve accounts".

Working Capital Advances and Loans to International Organizations

These totalled \$7 million compared with \$7 million at March 31, 1970.

Investments in United States Dollar Securities

This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to agreements made to carry out the Columbia River Treaty between the Government of the United States and the Government of Canada. During 1970-71 securities in the amount of \$32 million were redeemed leaving a balance of \$26 million in the account at March 31, 1971.

Securities held in trust

Recorded herein are the security holdings in connection with various deposit and trust accounts and annuity, insurance and pension accounts. Bonds and certified cheques held in connection with contractors securities are also recorded under this heading. The balance at March 31, 1971 is \$125 million compared with \$114 million at March 31, 1970.

Deferred charges

These consist of the unamortized balances of actuarial deficiencies in the superannuation accounts and the outstanding loan flotation costs.

The balances in these accounts in the amount of \$744 million are \$7 million less than at March 31, 1970.

TABLE 8

(in millions of dollars)

	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
DEFERRED CHARGES			
Unamortized portions of actuarial deficiencies—			
Superannuation accounts—			
Public service.....	283.7	27.5	311.2
Canadian forces.....	254.8	-27.6	227.2
Royal Canadian Mounted Police..	29.3	0.7	30.0
	567.8	0.6	568.4
Unamortized loan flotation costs.....	182.8	-7.6	175.2
	750.6	-7.0	743.6

Unamortized portions of actuarial deficiencies

These accounts record the unamortized portions of the actuarial deficiencies in the superannuation accounts in respect of the Canadian forces, the public service and the

Royal Canadian Mounted Police. Actuarial valuations are made quinquennially, the next of which will be made as at December 31, 1970 for the Canadian forces superannuation account, as at December 31, 1972 for the public service superannuation account and as at December 31, 1969 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the superannuation account and charged to unamortized portions of actuarial deficiencies and amortized to budgetary expenditure in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases are credited to the superannuation accounts and charged to the unamortized portions of actuarial deficiencies and amortized to budgetary expenditure over a period of five years commencing in the year in which the increase is authorized.

The unamortized portion of the actuarial deficiency in the Canadian forces superannuation account was \$227 million compared with \$255 million at March 31, 1970. During the year \$107 million was charged thereto as a result of salary increases and \$135 million was amortized as a charge to budgetary expenditure, of which \$46 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the public service superannuation account was \$311 million compared with \$284 million at March 31, 1970. During the year \$162 million was charged thereto as a result of salary increases and \$134 million was amortized as a charge to budgetary expenditure, of which \$49 million was charged to interest on public debt.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police superannuation account was \$30 million compared with \$29 million at March 31, 1970. During the year \$14 million was charged thereto as a result of salary increases and \$13 million was amortized as a charge to budgetary expenditure, of which \$2 million was charged to interest on public debt.

Unamortized loan flotation costs

This account records the residual balances of discounts, commissions, redemption bonuses and conversion premiums on loan flotations that have not been charged to budgetary expenditures. The balance of \$175 million was \$8 million less than the previous fiscal year-end balance.

Cost of new loans issued during the 1970-71 and charged to the account amounted to \$67 million, of which \$35 million was in respect of treasury bills discounts which will be charged to interest on public debt in 1970-71. Credits to the account were \$75 million, of which \$38 million was a charge to the budgetary item "annual amortization costs" and \$37 million (representing discount applicable to 1970-71 on treasury bills sold in 1969-70) was a charge to the budgetary item "interest on public debt".

Treasury bills discounts applicable to the current fiscal year are charged to interest on public debt at time of sale. That portion of the discounts applicable to the subsequent fiscal year is charged to this account and transferred to interest on public debt in the following year.

Details are shown in section 11 of this volume.

Capital assets

Assets of the government such as land, buildings, works and equipment, etc., that are charged to budgetary expenditure at the time of acquisition or construction are included in this category and are shown on the statement of assets and liabilities at a nominal value of \$1.

Inactive Loans and Investments

Loans and investments which are not currently revenue-producing or realizable are recorded herein. Included are the loan of \$49 million to China under the Export Credits Insurance Act, loans totalling \$24 million and \$7 million made to Roumania and Greece, respectively, in 1919-20 and 1920-21 and advances of \$15 million in respect of the implementation of guarantees (Ming Sung Industrial Company Limited).

Reserve for losses on realization of assets

There has been no change in this reserve since the fiscal year 1956-57. The balance is \$546 million.

Net Debt

The net debt of Canada, or the excess of liabilities over net recorded assets, was \$17,322 million as at March 31, 1971 compared with \$16,943 million at March 31, 1970. The increase of \$379 million reflects the estimated 1970-71 budgetary deficit.

Liability Accounts

The liabilities of the Government totalled \$42,976 million at March 31, 1971, \$4,826 million over the total at March 31, 1970. The main changes were increases of \$2,564 million in unmatured debt, \$932 million in social security accounts and \$686 million in other annuity, insurance and pension accounts.

Current and Demand Liabilities

These liabilities, which consist of obligations of the government payable currently or on demand, in the amount of \$2,135 million, were \$326 million more than at March 31, 1970.

TABLE 9

(in millions of dollars)

CURRENT AND DEMAND LIABILITIES	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Outstanding cheques.....	515.9	114.4	630.3
Accounts payable.....	602.6	-20.3	582.3
Non-interest-bearing notes payable to international organizations ⁽¹⁾	15.1	-8.0	7.1
Interest accrued.....	434.0	61.6	495.6
Interest due and outstanding.....	161.6	164.0	325.6
Matured debt outstanding.....	21.2	11.5	32.7
Other.....	58.4	3.2	61.6
	1,808.8	326.4	2,135.2

⁽¹⁾ Excluding notes payable to the International Monetary Fund which are included in the category "Foreign exchange reserves".

Outstanding cheques rose by \$114 million to \$630 million at March 31, 1971 and accounts payable fell by \$20 million to \$582 million.

Non-interest-bearing notes consist mainly of \$7 million payable to the Asian Development Bank. At March 31, 1970 the balance was \$15 million, \$10 million payable to International Development Association and \$5 million payable to the Asian Development Bank.

Interest accrued was \$496 million compared with \$434 million at March 31, 1970, interest due and outstanding was \$326 million compared with \$162 million and matured debt outstanding was \$33 million compared with \$21 million.

Other liabilities totalled \$62 million, \$3 million more than at March 31, 1970 and included outstanding post office money orders, \$34 million compared with \$35 million, accrued salaries and wages, \$14 million compared with \$9 million, \$7 million in miscellaneous payroll deductions compared with \$7 million and \$6 million in outstanding letter of credit cheques compared with \$5 million at March 31, 1970.

Foreign Exchange Reserve Accounts

Included herein are \$635 million in non-interest-bearing notes issued to the IMF to cover that portion of the government's subscription to the IMF not required in cash, and \$253 million to cover Canada's liability for special Drawing Rights issued by the IMF. These items have contra accounts in the asset category "Foreign Exchange Reserves".

Deposit and Trust Accounts

Sundry funds deposited with, or held in trust by, the Receiver General for Canada for various purposes are recorded in these accounts.

TABLE 10

(in millions of dollars)

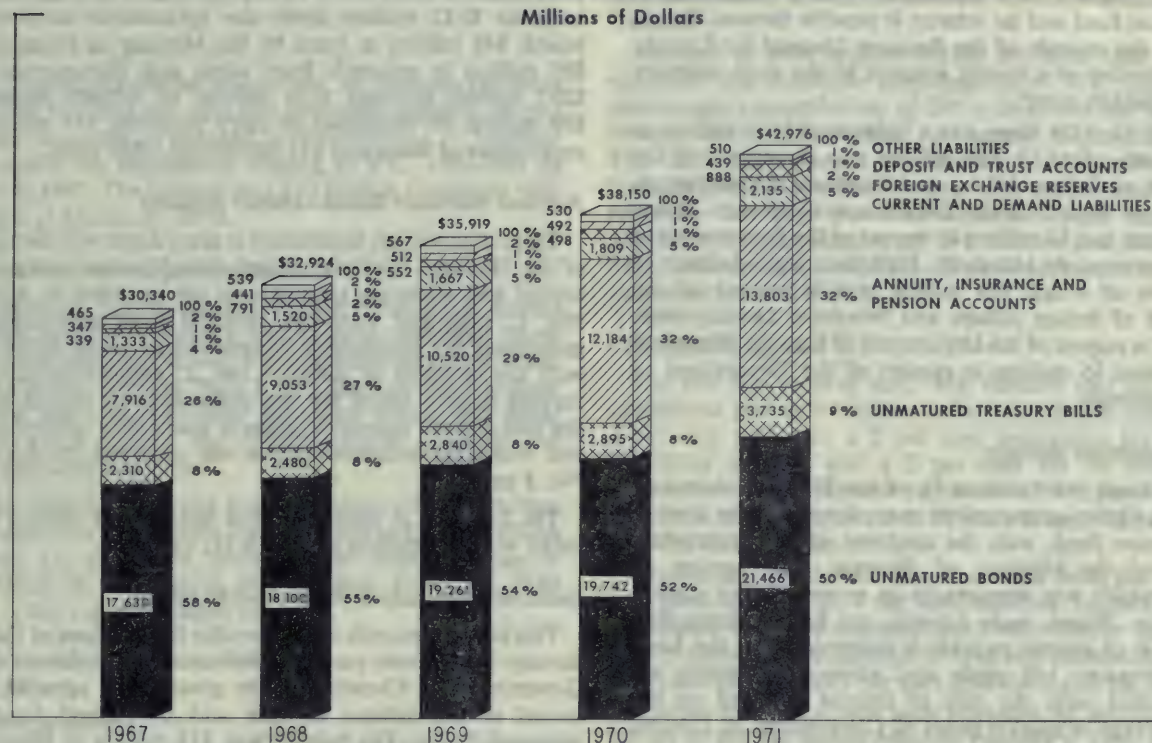
DEPOSIT AND TRUST ACCOUNTS	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Deposit accounts—			
Provincial tax collection agreements account.....	174.3	-87.6	86.7
Guarantee deposits.....	107.9	11.4	119.3
Crown corporations deposits.....	26.1	11.9	38.0
Contractors holdbacks.....	16.1	-0.2	15.9
Canadian Dairy Commission.....	7.5	12.2	19.7
National Harbours Board.....	25.1	-1.2	23.9
Instalment purchase of bonds, public service.....	17.4	0.3	17.7
Other.....	18.6	1.0	19.6
	393.0	-52.2	340.8
Trust accounts—			
Indian band funds.....	31.7	-0.7	31.0
Canadian Pension Commission.....	13.5	-0.2	13.3
Prairie Farm Emergency Fund.....	16.1	-0.9	15.2
Veterans Care Trust Fund.....	9.2	0.6	9.8
Other.....	28.4	0.7	29.1
	98.9	-0.5	98.4
	491.9	-52.7	439.2

Provincial tax collection agreements account

The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Quebec

TOTAL LIABILITIES

Fiscal Year Ended March 31
Millions of Dollars



and Ontario. The federal government offered to collect the provincial income taxes without charge provided that provincial personal income tax was expressed as a percentage of federal personal income tax otherwise payable and provincial corporation income tax applied to taxable income calculated in the same way as for federal income tax purposes. To allow for the imposition of the provincial income taxes, the Income Tax Act was amended to abate the federal income tax otherwise payable by individuals in all provinces. The abatement in 1967, 1968, 1969 and 1970 was 28 per cent for taxpayers in all provinces except Quebec and 50 per cent for taxpayers in the Province of Quebec. The higher abatement for Quebec takes account of the fact that the payment of youth allowances and the full cost of certain programs, which are supported jointly by federal and provincial governments in the other provinces, have been assumed by Quebec. The federal corporation income tax rates were abated by 10 percentage points for taxable income earned in all provinces in 1967, 1968, 1969 and 1970. The federal government has entered into tax-collection agreements under which it collects the provincial personal income taxes of all provinces except Quebec and the provincial corporation income taxes of all provinces except Ontario and Quebec. Under these agreements, payments are made monthly to each province based on an estimate of that province's tax revenue. The actual amounts due based on assessed returns are established as at December 31 following the end of the fiscal year and adjustments are made with the provinces.

During 1970-71 collections totalled \$1,858 million and payments to provinces totalled \$1,946 million resulting in a balance of \$87 million at March 31, 1971. In 1969-70 collections were \$1,567 million, payments were \$1,564 million resulting in a balance of \$174 million at March 31, 1970.

TABLE 11
PROVINCIAL INCOME TAXES COLLECTED BY
FEDERAL GOVERNMENT
(in millions of dollars)

Fiscal year ended March 31	Personal income tax	Corporation income tax	Total
1967	697	132	829
1968	961	167	1,128
1969	1,089	171	1,260
1970	1,328	239	1,567
1971	1,631	227	1,858

Guarantee deposits

These consist of cash and securities deposited with the Department of Indian Affairs and Northern Development as guarantees for oil, mineral and timber rights and licences, with the Department of Energy, Mines and Resources for oil gas and mineral rights and with the Department of National

Revenue as a guarantee of payment of customs duties and excise taxes on imported goods and of sales and excise taxes payable by licencees. Cash deposits are placed in the consolidated revenue fund and no interest is payable thereon. Bonds are held in the custody of the Receiver General for Canada and are recorded as a contra account in the asset category "securities held in trust".

At March 31, 1971 there was a balance of \$119 million in these accounts of which \$84 million was in respect of the Department of Indian Affairs and Northern Development, \$31 million in respect of the Department of Energy, Mines and Resources and \$4 million in respect of the Department of National Revenue. At March 31, 1970 there was a balance of \$108 million of which \$79 million was in respect of the Department of Indian Affairs and Northern Development, \$24 million in respect of the Department of Energy, Mines and Resources and \$5 million in respect of the Department of National Revenue.

Crown corporations deposits

In accordance with section 71 of the Financial Administration Act, Crown corporations may deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements. Where such deposits are for an unspecified term the rate of interest payable is determined on the basis of weekly treasury bill yields and where the deposits are for a specified term the rate of interest is based on the monthly average of market yields of Government of Canada bond issues.

Total deposits were \$38 million at March 31, 1971 compared with \$26 million at March 31, 1969 and included \$34 million of the Export Development Corporation (\$24 million at March 31, 1970).

Contractor's holdbacks

These represent amounts charged to budgetary expenditure but withheld to ensure the due performance of the contract, to be paid out in accordance with the contract regulations of the Treasury Board. The balances at March 31, 1971 was \$16 million compared with \$16 million at March 31, 1970.

Canadian Dairy Commission

This account was established under authority of the Canadian Dairy Commission Act. Credited to the account are all moneys received by the commission from its operations, all licence fees, levies and charges paid to the commission, all loans made to the commission by the Minister of Finance and all amounts paid to the commission by the agricultural stabilization board for the purpose of stabilizing the price of any dairy product. Disbursements from the account are all purchases, benefit payments, costs of investigations, costs of promotion, etc. and all repayments of those loans made to the commission.

During 1970-71 credits to the account totalled \$275 million and disbursements were \$263 million resulting in a balance of \$20 million at March 31, 1971. The credits included \$125 million from the agricultural stabilization board, \$60 million in loans by the Minister of Finance and \$90 million in proceeds from sales; disbursements included \$104 million in

net subsidy payments to producers, \$68 million for purchases of dairy products, \$82 million for repayments of loans and \$9 million for other costs. In 1969-70 credits of \$275 million included \$132 million from the agricultural stabilization board, \$48 million in loans by the Minister of Finance and \$95 million in proceeds from sales; and disbursements of \$292 million included \$138 million in subsidy payments, \$98 million for purchases of dairy products, \$35 million in repayments of loans and \$11 million for other costs.

National Harbours Board—special accounts

These accounts are maintained in accordance with Section 23 of the National Harbours Board Act. Revenue and current capital and operating expenditures are recorded in Account No. 1; cash and securities received from contractors as guarantees for satisfactory completion of construction projects are recorded in Account No. 2; and transactions for various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in Accounts No. 3 and 4.

The balances in these accounts totalled \$24 million compared with \$25 million at March 31, 1970.

Instalment purchase of bonds—public service

This account records deductions for the purchase of Canada Savings Bonds from pay and allowances of employees of the Government of Canada, certain government agencies, personnel of the defence services and the Royal Canadian Mounted Police. The balance was \$18 million at March 31, 1971 compared with \$17 million at March 31, 1970.

Indian band funds

These accounts record moneys belonging to Indian bands throughout Canada. Interest, at various rates, is credited thereto and charged to the budgetary expenditure item "interest on public debt".

The balance at March 31, 1971 was \$31 million, \$1 million less than at March 31, 1970. Interest of \$2 million was credited during the year.

Canadian Pension Commission—administration trust fund

Moneys held in the fund include pensions placed under the administration of the Canadian Pension Commission; donations, legacies, gifts, bequests, etc. received by the Commission for the use of pensioners or dependants in distressed circumstances; and the Detention Allowance Fund—Canadian Seamen. The balance at March 31, 1971 was \$13 million approximately the same as at March 31, 1970.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licenced purchasers of grain, the amount so deducted to be credited to the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area to meet crop failure conditions provided for in the act and are paid from this fund. During the year levies credited to the fund were

\$6 million and awards totalled \$7 million resulting in a balance of \$15 million in the fund at March 31, 1971 compared with \$16 million at March 31, 1970.

Veterans care trust fund

This account records the assignment, by veterans receiving domiciliary care and any care and treatment required, of pay and other resources as directed by the Minister of Veterans Affairs under the regulations relating to P.C. 1962-1401 of October 4, 1962. The balance was \$10 million compared with \$9 million at March 31, 1970.

Annuity, insurance and pension accounts

This category records the government's liability in respect of various annuity, insurance and pension accounts. These accounts fall into two classes; social security accounts, which are the Canada Pension Plan Fund, the Old Age Security Fund and the Unemployment Insurance Fund; and other accounts which include the superannuation accounts and sundry insurance accounts.

During 1970-71 there was a net increase of \$1,618 million in these accounts bringing the total balances to \$13,803 million at March 31, 1971. The main changes were increases of \$911 million in the Canada Pension Plan Fund and \$689 million in the superannuation accounts.

TABLE 12

(in millions of dollars)

	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Social security accounts—			
Unemployment Insurance Fund.....	479.7	-128.4	351.3
Less investments in bonds and accrued interest.....	468.0	-141.7	326.3
Unemployment Insurance funds on with Receiver General.....	11.7	13.3	25.0
Canada Pension Plan Fund.....	2,932.3	911.3	3,843.6
Old Age Security Fund.....	721.4	7.0	728.4
	3,665.4	931.6	4,597.0
Superannuation accounts—			
Public service.....	3,599.4	390.6	3,990.0
Canadian forces.....	3,306.4	264.3	3,570.7
Royal Canadian Mounted Police.....	165.8	33.9	199.7
	7,071.6	688.8	7,760.4
Government annuities.....	1,321.1	-7.3	1,313.8
Miscellaneous.....	126.4	5.1	131.5
	12,184.5	1,618.2	13,802.7

Unemployment insurance fund

The balance in the fund at March 31, 1971 was \$351 million of which \$28 million represented a liability for unredeemed warrants and deposits from employers. Of the total, \$326 million was invested in special government bonds (including accrued interest) and \$25 million was on deposit with the Receiver General. At March 31, 1970 the balance of \$480 million, of which \$22 million represented a liability for un-

redeemed warrants and deposits from employers, consisted of \$468 million invested in special government bonds (including accrued interest) and \$12 million on deposit with the Receiver General.

Receipts of \$624 million during the fiscal year included employee and employer contributions of \$495 million, the government's contribution of \$99 million and \$29 million in interest from investments. As benefit payments totalled \$758 million there was a net decrease of \$134 million in the fund. In 1969-70 receipts totalled \$618 million and included employee and employer contributions of \$492 million, the government's contribution of \$98 million and \$28 million from interest on investments. Benefit payments in 1969-70 amounted to \$542 million.

Old age security fund

The Old Age Security Act, 1951, directed that this fund be established and that credits to the fund should consist of a 2 per cent sales tax, a 2 per cent (maximum tax \$60) on individual incomes and a 2 per cent tax on corporation incomes, and that pension payments of \$40 per month be paid to all eligible persons over 70 years of age. Payments were effective from January 1952.

Amendments to the Act have increased these tax rates: on individual incomes to 4 per cent effective January 1, 1964 (maximum tax \$120 increased to \$240 effective January 1, 1967); on corporation incomes to 3 per cent effective January 1, 1959; and on sales to 3 per cent effective April 10, 1959.

Pension rates also have been increased by amendments to the act to \$75 per month effective October 1, 1963, to \$76.50 per month effective January 1, 1968, to \$78 per month effective January 1, 1969, to \$79.58 effective January 1, 1970 and to \$80.00 effective January 1, 1971.

The Act was further amended to authorize pension payments effective January 1966 to all persons who satisfied the residence requirements of the Act who had attained the age of 69 years on or before January 1, 1966; the age limit being reduced by one year on January 1st of each subsequent year until 1970. A further amendment of the Act in 1966-67 authorized the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner for a month is 40 per cent of the amount of the pension that may be paid to him for that month dependent upon the amount of his income for the preceding year.

During 1970-71 receipts of \$1,914 million exceeded pension payments of \$1,907 million by \$7 million, bringing the balance in the fund to \$728 million at March 31, 1971. Receipts consisted of \$574 million from the sales tax, \$1,132 million from the tax on personal incomes and \$208 million from the tax on corporation profits.

In 1969-70 receipts of \$1,831 million exceeded pension payments of \$1,731 million by \$100 million resulting in a balance of \$721 million at March 31, 1970.

Canada pension plan account

The balance of \$3,844 million at March 31, 1971 was \$911 million higher than the balance at March 31, 1970.

Credits to the account of \$1,024 million included \$812 million in contributions under the Act, \$208 million in interest from investments and \$4 million in interest on the operation

balance in the account on deposit with the Receiver General. Charges to the account were \$112 million of which \$92 million was pension payments and \$20 million was administrative costs.

The amount by which the operating balance of the Canada pension plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.

During the year, securities totalling \$869 million were purchased bringing the balance at March 31, 1971 to \$3,701 million of which \$3,680 million was provincial bonds and \$21 million was federal bonds. These are recorded in the asset account "Canada pension plan investment fund".

Public Service Superannuation Account

The balance of \$3,990 million in this account at March 31, 1971 was \$391 million higher than at March 31, 1970.

Receipts of \$498 million included employee contributions of \$95 million, the government's contribution of \$86 million, contributions of \$7 million by crown corporations, interest of \$148 million credited to the account by the government and an actuarial adjustment of \$162 million. Contributions by the government and crown corporations are equal to the estimated current and prior service contributions of individuals in 1969-70; interest was credited to the account quarterly in accordance with the public service superannuation regulations; and the actuarial adjustment was to provide for additional liabilities arising out of salary increases in 1970-71. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over a period of five years.

Disbursements totalled \$108 million of which \$96 million was payment of annuities and \$12 million was withdrawal of contributions.

In 1969-70 receipts were \$517 million and disbursements were \$96 million.

Canadian Forces Superannuation Account

The balance in this account at March 31, 1971 was \$3,571 million, \$264 million higher than at March 31, 1970.

Receipts of \$353 million included \$39 million in contributions by personnel, \$70 million in government contributions, \$136 million in interest credited by the government and an actuarial adjustment of \$108 million. Government contributions were made at the rate of one and four-fifths times the current and prior contributions by personnel; interest was computed in accordance with Canadian Forces Superannuation Regulations and was credited quarterly; and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1970-71. The actuarial adjustment was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of \$89 million included \$82 million for pensions and retirement allowances and \$7 million for cash termination allowances and return of contributions.

In 1969-70 receipts were \$358 million and disbursements were \$75 million.

Royal Canadian Mounted Police superannuation account

The balance of \$200 million in this account as at March 31, 1971 was \$34 million more than the previous fiscal year-end balance of \$166 million.

Receipts during the year of \$35 million consisted of \$5 million in contributions by personnel, \$7 million in interest credited to the account, \$9 million in contributions by the government and an actuarial adjustment of \$14 million. Government contributions were made at the rate of one and four-fifths times the current and prior service contributions by personnel; interest was credited to the account quarterly computed in accordance with the Royal Canadian Mounted Police superannuation regulations and the actuarial adjustment was to provide for additional liabilities arising out of pay increases in 1970-71.

The credit of \$14 million arising from salary increases was charged to the asset account "unamortized portions of actuarial deficiencies" and will be amortized to budgetary expenditure over five years.

Disbursements of \$2 million consisted of annuities, allowances, cash termination allowances and return of contributions.

In 1969-70 receipts were \$36 million and disbursements were \$1 million.

Government Annuities Account

Under the Government Annuities Act an opportunity was provided to the citizens of Canada to purchase an annuity. Moneys arising from the sale of these annuities are placed on deposit with the Receiver General of Canada and recorded in this account. Interest is credited to the account in accordance with the Act. The account also reflects any adjustments arising from actuarial valuations. The closing balance represents the actuarial value of outstanding annuities.

The balance at March 31, 1971 was \$1,314 million compared with \$1,321 million at March 31, 1970. Receipts during the year of \$62 million included \$12 million from premiums and \$50 million in interest from the government. Disbursements of \$69 million consisted mainly of vested annuity and commuted value payments, and refunds of premiums.

In 1969-70 receipts were \$64 million and disbursements were \$68 million.

Miscellaneous accounts

Balances in these accounts totalled \$131 million, \$5 million higher than at March 31, 1970. The larger accounts, with previous year's balances in brackets, were the Veterans Insurance Fund \$33 million (\$32 million), Civil Service Insurance Fund \$22 million (\$23 million), Regular Forces Death Benefit Account \$22 million (\$21 million) and the Public Service Death Benefit Account \$21 million (\$19 million).

Undisbursed balances of appropriations to special accounts

This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes-

The first of these, comprising the majority of the accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited moneys received from the sale of materials, supplies, equipment, land, works and buildings and which are available for purposes of the Department of National Defence. The balance of \$267 million was \$7 million less than the balance at March 31, 1970.

TABLE 13

(in millions of dollars)

UNDISBURSED BALANCES OF APPROPRIATIONS TO SPECIAL ACCOUNTS	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Reserve for wheat inventory reduction payments.....	100.0	-57.6	42.4
Reserve for salary revisions.....	64.3	34.9	99.2
International assistance account.....	84.9	-2.3	82.6
Surplus Crown assets.....	10.8	12.2	23.0
Railway grade crossing fund.....	(1)	3.4	3.4
National capital fund.....	11.8	1.7	13.5
Other.....	1.6	0.9	2.5
	273.4	-6.8	266.6

(1) Less than \$50,000.

Reserve for wheat inventory reduction payments

This reserve in the amount of \$100 million was established by Department of Agriculture vote 17b of Appropriation Act No. 1, 1970 from which payments may be made for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit holder, in accordance with terms and conditions approved by the Governor in Council to farmers within the designated areas as defined by the Canadian Wheat Board Act. The balance at March 31, 1971 was \$42 million.

Reserve for salary revisions

A reserve of \$121 million was established in the fiscal year 1968-69 to provide for retroactive salary increases in respect of the fiscal year 1968-69 and prior years, an additional amount of \$59 million was credited to the reserve in 1969-70 to provide for salary increases in respect of the fiscal year 1969-70 and prior years and a further amount of \$65 million was credited to the reserve in 1970-71 to provide for salary increases in respect of the fiscal year 1970-71 and prior years. During the year \$30 million in respect of salary increases of the fiscal year 1969-70 and prior years was charged to the reserve. The balance in the account at March 31, 1971 was \$99 million.

International assistance account

This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, for payments of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or

experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

Disbursements from the fund were \$67 million and credits thereto and charged to budgetary expenditure were \$65 million, resulting in a balance of \$83 million in the account at March 31, 1971. At March 31, 1970 the balance in the account was \$85 million.

Surplus crown assets

The account was established by authority of the Department of National Defence vote 48, Appropriation Act No. 1, 1965 and is credited with all revenue received from the sale of surplus materials, supplies and equipment, and from the sale of surplus buildings, works and land. The account is debited with expenditures, subject to the approval of Treasury Board, for any of the purposes of the Department of National Defence. The balance at March 31, 1971 was \$23 million compared with \$11 million at March 31, 1970.

During the year credits totalled \$13 million, and disbursements were \$1 million. In 1969-70 credits totalled \$9 million and disbursements were \$10 million.

Railway grade crossing fund

This fund was established under authority of section 265 of the Railway Act, as amended, to aid actual construction work for the protection, safety and convenience of the public in respect of crossings.

The balance in the railway grade crossing fund at March 31, 1971 was \$3 million. The amount credited to the fund by the government and charged to budgetary expenditures was \$15 million and disbursements were \$12 million.

In 1969-70 disbursements were \$23 million and the credit by the government was \$15 million.

National capital fund

The National Capital Act established a fund to finance the cost of capital projects, as approved by the Governor in Council, in the national capital area. Credits by the government to the fund during 1970-71 were \$17 million and disbursements were \$15 million resulting in a balance of \$14 million as at March 31, 1971 compared with a balance of \$12 million at March 31, 1970.

Deferred credits

Recorded in these accounts are amounts due to the government in respect of which payment has been deferred. These are contra accounts to corresponding items under the following asset categories: "loans to, and investments in, Crown corporations", "loans to national governments" and "other loans and investments".

Also included in this category are premiums received on the issue of Government of Canada bonds, which are being credited to interest on public debt on a monthly amortization basis.

Balances in these accounts at March 31, 1971 totalled \$217 million, \$24 million more than balances at March 31, 1970.

TABLE 14

(in millions of dollars)

DEFERRED CREDITS	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Deferred interest—			
Atomic Energy of Canada Limited..	0.2		0.2
Northern Canada Power Commission.....	10.0	6.9	16.9
The St. Lawrence Seaway Authority	71.9	12.2	84.1
United Kingdom Financial Agreement Act, 1946.....	101.1		101.1
	183.2	19.1	202.3
Balances receivable under agreements of sale of crown assets.....	0.2		0.2
Crown Assets Disposal Corporation—government equity.....	9.2	3.4	12.6
Unamortized premium on loans.....	0.3	1.4	1.7
	192.9	23.9	216.8

Deferred interest

There was a net increase of \$19 million in deferred interest during 1970-71 bringing the balance at March 31, 1971 to \$202 million.

Deferred interest in respect of the loan under the United Kingdom Financial Agreement Act, 1946, which is a contra account to a corresponding item in "loans to national governments", was \$101 million at March 31, 1971 unchanged from the balance at March 31, 1970.

Deferred interest in respect of The St. Lawrence Seaway Authority, which is a contra account to a corresponding item in "loans to, and investments in, Crown corporations" increased by \$12 million to \$84 million at March 31, 1971. During the year there was an additional deferment of interest in the amount of \$24 million which was due on December 31, 1970 and repayments totalled \$12 million.

Deferred interest on loans to the Northern Canada Power Commission was \$17 million at March 31, 1971, \$7 million more than the balance at March 31, 1970. Advances are made to the commission for various projects in the Yukon Territory and the Northwest Territories, and in respect of the Provinces of Nova Scotia, New Brunswick and Newfoundland pursuant to the Atlantic Provinces Power Development Act. Upon completion of a project, accrued interest is capitalized and added to the original amount of the advance to be repayable in thirty or forty (as the case may be) equal annual instalments. The interest so capitalized is recorded as deferred interest until such time as payments are received. This is a contra account to amounts included in "loans to, and investments in, Crown corporations" and "loans to provinces".

Balances receivable under agreements of sale of Crown assets

These are contra accounts to corresponding items under "other loans and investments".

Certain Crown-owned assets, such as land, buildings, machinery, equipment, etc., are sold under specific agreements of sale. When agreements of sale have been made, the value of these properties are recorded under "other loans and

investments" with contra accounts being recorded as deferred credits. As payments are received and credited to the asset account, a charge is made to the deferred credits account with a corresponding credit to "non-tax revenue-proceeds from sales".

The balance at March 31, 1971, \$202,000, was slightly less than the balance at March 31, 1970. There were no new agreements of sale during 1969-70.

Crown Assets Disposal Corporation—government equity

This is a contra account to a corresponding asset account which records the government equity in the agency account of Crown Assets Disposal Corporation under "other loans and investments".

The balance in the account at March 31, 1971 was \$13 million, \$3 million more than at the previous fiscal year-end. During the year credits to the account were \$22 million and charges were \$19 million.

Unamortized premium on loans

This account records premiums received on the sale of \$50 million Government of Canada bonds issued on February 1, 1967 and maturing on September 1, 1992 which were sold at \$100.75.

The premiums are being credited to the budgetary expenditure account "interest on public debt" on a monthly amortization basis.

Other Liabilities

Included herein are accounts where some certainty as to disposition exists and other accounts where the final accounting treatment is dependent on the fulfillment of certain conditions.

TABLE 15

(in millions of dollars)

OTHER LIABILITIES	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
Refundable corporation tax.....	38.1	— 35.1	3.0
Provision for compound interest on Canada savings bonds.....	20.3	— 1.7	18.6
Suspense accounts.....	4.6	— 0.5	4.1
	63.0	— 37.3	25.7

Refundable corporation tax

This account records the refundable corporation tax on cash profits of businesses, and is payable by all corporations not exempt from tax under section 62 of the Income Tax Act and by certain types of trusts on specified types of income. During the year there was a net amount of \$35 million refunded to corporations, bringing the balance to \$3 million at March 31, 1971.

Interest at the rate of 5 per cent has been accrued and is paid on these moneys when they are refunded.

Provision for compound interest on Canada savings bonds

This records the estimated amount of \$20 million for the prorated provision to March 31, 1971 for the special compound interest feature applicable to certain Canada savings bonds.

The balance at March 31, 1971 was \$19 million compared with \$20 million at March 31, 1970.

Suspense accounts

These consist of accounts where some uncertainty as to disposition exists. The balance of \$4 million was approximately the same as at March 31, 1970.

Unmatured Debt

The unmatured debt of Canada as at March 31, 1971 with March 31, 1970 amounts in brackets, was \$25,201 million (\$22,637 million) of which \$24,864 million (\$22,190 million) was payable in Canadian dollars, \$263 million (\$265 million) was payable in United States dollars and \$74 million (\$74 million) was payable in German deutsche marks. During 1970-71, notes of \$108 million payable in Italian lire were redeemed.

Details of the various loan issues, maturities, cancellations, conversions and redemptions during 1970-71 are given in section 6 of this volume.

TABLE 16

(in millions of dollars)

	Balance at March 31 1970	Net transactions 1970-71	Balance at March 31 1971
UNMATURED DEBT			
Payable in Canadian dollars—			
Marketable bonds.....	12,248.0	740.6	12,988.6
Non-marketable bonds—			
Canada savings bonds.....	6,578.8	1,225.8	7,804.6
Canada pension plan.....	15.4	5.4	20.8
Unemployment insurance fund.....	453.0	-138.0	315.0
Treasury bills.....	2,895.0	840.0	3,735.0
	22,190.2	2,673.8	24,864.0
Payable in United States dollars ⁽¹⁾	265.0	-1.7	263.3
Payable in German deutsche marks ⁽¹⁾	73.9		73.9
Payable in Italian lire ⁽¹⁾	108.1	-108.1	
	22,637.2	2,564.0	25,201.2

⁽¹⁾ Marketable bonds converted at official parity rates.

Contingent Liabilities

In addition to the direct debt set out in the statement of assets and liabilities, the government has assumed certain indirect or contingent obligations. These consist of securities of the Canadian National Railways, guaranteed as to principal and interest, and a number of miscellaneous guarantees, the chief of which are the guarantee of insured loans made by chartered banks and other approved lending institutions under the National Housing Act, 1954, advances under the Export Development Act, bank loans under the Canada Student Loans Act and the Farm Improvements Loans Act and bank loans to the Canadian Wheat Board.

SECTION 9

1970-71 PUBLIC ACCOUNTS

Statements of Appropriations, Expenditures and Revenue

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THE GOVERNMENT OF CANADA

Statement of Expenditure and Revenue for the Fiscal Year Ended March 31, 1971

(with comparative figures for the preceding fiscal year)

EXPENDITURE

	Fiscal year ended	
	March 31, 1971	March 31, 1970
Agriculture.....	\$ 277,005,746	\$ 382,256,318
Communications.....	13,896,987	13,428,715
Post Office.....	368,595,978	340,515,599
Consumer and Corporate Affairs.....	20,219,433	16,697,483
Energy, Mines and Resources.....	123,061,075	120,853,553
Atomic Energy.....	76,685,608	74,885,613
External Affairs.....	281,585,333	242,225,671
Finance—		
Public debt charges.....	1,822,843,841	1,716,928,645
Fiscal, tax-sharing, subsidies and other payments to provinces.....	1,228,946,153	932,420,487
Other expenditure.....	83,699,588	191,774,204
Auditor General.....	3,135,489,582	2,841,123,336
Insurance.....	3,105,045	2,865,748
Fisheries and Forestry.....	949,778	945,102
Governor General and Lieutenant-Governors.....	79,831,473	76,866,896
Indian Affairs and Northern Development.....	1,152,820	1,124,040
Industry, Trade and Commerce.....	355,306,017	305,912,350
Justice.....	250,568,846	296,130,133
Labour.....	22,734,406	19,661,561
Unemployment Insurance Commission.....	13,477,846	12,071,778
Manpower and Immigration.....	178,051,441	143,447,255
National Defence—	570,750,039	439,510,592
Defence services.....	1,517,218,111	1,541,765,353
Defence research.....	45,862,787	44,121,189
Other expenditure.....	254,795,313	202,541,294
National Health and Welfare—	1,817,876,211	1,788,427,836
Family allowances.....	557,877,824	560,049,929
Other expenditure.....	1,781,725,151	1,396,673,609
National Revenue.....	2,339,602,975	1,956,723,538
Parliament.....	158,833,608	144,583,159
Privy Council.....	27,235,651	22,988,752
Central Mortgage and Housing Corporation.....	13,054,951	11,597,090
Public Works.....	46,987,307	43,590,285
Regional Economic Expansion.....	330,657,604	286,772,698
Secretary of State.....	326,230,514	236,060,698
Canadian Broadcasting Corporation.....	541,939,869	387,156,247
Solicitor General.....	166,000,000	166,000,000
Royal Canadian Mounted Police.....	76,484,241	70,820,435
Supply and Services.....	146,304,796	113,263,782
Transport.....	74,647,225	82,291,896
Treasury Board.....	470,426,969	467,342,611
National Research Council.....	340,515,626	269,443,206
Veterans Affairs—	122,917,256	121,651,855
Pensions.....	216,357,437	222,315,557
Other expenditure.....	193,603,843	200,043,594
Total expenditure.....	409,961,280	422,359,151
Budgetary surplus or deficit (—).....	13,182,143,536	11,921,594,982
	— 379,092,128	392,555,874
	12,803,051,408	12,314,150,856

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

REVENUE

	Fiscal year ended	
	March 31, 1971	March 31, 1970
Tax revenue—		
Income tax—		
Personal ⁽¹⁾	\$4,696,481,982	\$4,085,120,802
Corporation ⁽¹⁾	2,218,528,208	2,611,961,028
On dividends, interest, etc., going abroad.....	258,151,272	248,511,376
Social development tax.....	566,250,000	476,500,000
Excise taxes—		
Sales ⁽¹⁾	1,707,500,713	1,716,899,405
Other.....	403,223,374	378,423,511
Customs import duties.....	814,544,225	818,282,786
Excise duties.....	561,037,941	518,844,479
Estate tax.....	119,835,070	100,630,908
Miscellaneous.....	314,709	250,770
	<u>11,345,867,494</u>	<u>10,955,425,065</u>
Non-tax revenue—		
Return on investments.....	1,000,153,367	860,031,744
Post Office—net postal revenue.....	337,570,317	354,752,869
Refunds of previous years' expenditure.....	23,045,061	29,447,570
Services and service fees.....	17,065,324	18,103,773
Proceeds from sales.....	14,015,809	16,366,327
Privileges, licences and permits.....	26,294,375	24,509,769
Bullion and coinage.....	19,946,203	19,939,895
Premium, discount and exchange.....	812,595	11,032,636
Miscellaneous.....	18,280,863	24,541,208
	<u>1,457,183,914</u>	<u>1,358,725,791</u>
(1) Excluding tax credited to:		
	1970-71	1969-70
Old age security fund—		
Personal income tax.....	1,132,500,000	1,026,500,000
Corporation income tax.....	207,900,000	227,100,000
Sales tax.....	573,849,158	577,441,269
Total revenue.....	<u>12,803,051,408</u>	<u>12,314,150,856</u>

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act, I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the expenditure and revenue of Canada for the year ended March 31, 1971.

A. M. HENDERSON,
Auditor General.

Summary of Expenditures by Standard Objects and Departments for the Fiscal Year Ended March 31, 1971

Section (Volume II)	Department	Salaries and wages	Other personnel costs	Transportation and com- munications	Information	Professional and special services	Rentals	Purchased Repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		\$	\$	\$	\$	\$	\$	\$
1	Agriculture.....	85,906,839	463,041	5,963,584	883,012	3,902,837	987,899	1,916,555
2	Communications.....	319,859,902	4,015,013	100,156,589	999,301	23,642,754	1,415,860	1,236,826
3	Consumer and Corporate Affairs.....	15,512,096	12,646	1,461,033	731,619	1,101,998	176,590	68,389
4	Energy, Mines and Resources.....	53,775,513	256,676	5,001,153	739,423	8,084,650	4,836,659	2,935,618
5	External Affairs.....	29,180,006	7,828,210	7,094,007	1,447,811	2,539,679	2,755,527	1,183,851
6	Finance.....	9,109,369	24,664	604,091	214,192	1,240,743	124,273	18,382
7	Fisheries and Forestry.....	45,011,470	507,096	4,869,554	525,701	2,669,470	1,915,864	2,362,246
8	Governor General and Lieutenant-Governors.....	759,839	127,209	80,951	4,307	10,728	4,032	2,277
9	Indian Affairs and Northern Development.....	76,062,363	2,243,799	8,752,305	1,156,902	60,876,500	2,771,881	11,100,698
10	Industry, Trade and Commerce.....	56,969,108	2,295,856	6,409,853	6,687,099	9,162,955	2,958,995	462,024
11	Justice.....	17,839,413	27,323	980,883	940,388	541,879	66,407	11,615
12	Labour.....	47,519,348	4,926,029	5,095,571	848,275	2,967,201	975,549	66,959
13	Manpower and Immigration.....	78,847,492	1,489,382	6,293,587	1,534,514	136,659,510	823,516	112,727
14	National Defence.....	973,904,433	(5)252,605,206	87,152,222	4,463,197	69,037,975	10,850,386	99,945,992
15	National Health and Welfare.....	60,012,165	1,567,175	8,642,675	848,372	15,542,987	631,091	441,060
16	National Revenue.....	145,391,805	1,066,577	9,087,473	1,181,098	1,956,296	963,068	716,066
17	Parliament.....	15,517,606	3,282,685	1,866,984	3,704,203	609,894	165,776	32,287
18	Privy Council.....	7,413,818	81,159	748,922	119,177	1,442,043	87,430	18,182
19	Public Works.....	58,367,004	1,395,841	3,575,636	302,297	16,065,235	45,599,984	50,956,157
20	Regional Economic Expansion.....	15,277,428	17,133	1,886,611	554,422	1,738,010	274,279	370,697
21	Secretary of State.....	34,453,212	101,053	2,473,287	1,164,856	22,643,340	633,896	133,219
22	Solicitor General.....	156,627,900	25,112,612	9,574,906	118,962	7,026,256	2,571,115	4,698,101
23	Supply and Services.....	57,161,195	267,907	7,192,185	2,865,303	2,208,293	3,244,191	261,930
24	Transport.....	166,826,775	3,583,189	22,503,633	706,583	24,671,291	7,956,063	8,008,757
25	Treasury Board.....	42,718,921	(9)266,222,449	1,647,635	1,740,765	5,075,872	925,474	855,554
26	Veterans Affairs.....	73,811,203	164,008	2,574,245	15,443	21,464,633	192,683	990,115
		2,643,836,223	579,683,938	311,689,575	34,497,222	442,883,029	93,908,488	188,906,284

Utilities, materials and supplies	Construction and acquisition of land, buildings and equipment	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard objects	Less: receipts and revenues credited to the vote	Net total expenditures	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
8,025,091	3,906,023	3,475,911	(1)155,928,288		8,718,376	280,077,456	3,071,710	277,005,746	1
10,154,085	141,277	8,408,248	659,789		1,055,737	471,745,381	89,252,416	382,492,965	2
516,608		471,569	133,824		33,061	20,219,433		20,219,433	3
8,401,593	7,224,415	9,292,748	29,428,124		(2)70,861,132	200,837,704	1,091,021	199,746,683	4
2,126,878	4,631,898	2,548,689	220,161,956		114,815	281,613,327	27,994	281,585,333	5
323,263		281,404	(3)1,306,143,399	1,822,843,840	671,859	3,141,599,479	2,055,074	3,139,544,405	6
5,977,734	6,430,994	3,808,456	2,949,577		3,359,194	80,387,356	555,883	79,831,473	7
21,637		5,627	136,156		57	1,152,820		1,152,820	8
15,859,529	77,120,969	4,530,850	99,446,882		2,291,114	362,213,792	6,907,775	355,306,017	9
4,850,753	373,937	1,021,218	159,221,533		155,515	250,568,846		250,568,846	10
324,494		131,839	2,322,894		112,995	23,300,130	565,724	22,734,406	11
2,702,096		1,592,855	(4)124,970,601		261,263	191,925,747	396,460	191,529,287	12
1,642,098		760,168	342,026,165		560,880	570,750,039		570,750,039	13
179,933,149	28,466,711	183,122,656	35,394,553		6,695,601	1,931,572,081	113,695,870	1,817,876,211	14
9,895,846	4,228,987	4,757,313	(6)2,249,051,006		837,673	2,356,456,350	16,853,375	2,339,602,975	15
4,790,640	324,049	2,967,854	15,000		2,183,336	170,643,262	11,809,654	158,833,608	16
674,751		506,959	344,905		529,601	27,235,651		27,235,651	17
404,045		209,519	3,043,188		46,477,075	60,044,558	2,300	60,042,258	18
22,926,516	90,552,511	1,770,068	(7)41,607,321		220,142	333,338,712	2,681,108	330,657,604	19
2,124,697	3,490,871	1,159,846	234,094,729		67,825,013	328,813,736	2,583,222	326,230,514	20
1,570,046	210,855	1,958,808	473,986,239		176,293,538	715,622,349	7,682,480	707,939,869	21
16,538,064	18,106,057	9,334,810	8,074,687	2,328,141	4,458,180	264,569,791	41,780,754	222,789,037	22
2,683,294		1,945,368	116,931		6,810,782	84,757,379	10,110,154	74,647,225	23
33,930,519	42,968,615	16,297,689	121,839,818		(8)74,769,522	524,062,454	53,635,485	470,426,969	24
10,404,550	1,880,269	2,944,981	73,536,218		(10)65,123,240	473,075,928	9,643,046	463,432,882	25
10,231,804	5,502,232	2,020,048	(11)323,064,200		174,681	440,205,295	30,244,015	409,961,280	26
357,033,780	295,560,670	265,325,501	6,007,697,983	1,825,171,981	540,594,382	13,586,789,056	404,645,520	13,182,143,536	

(1) Includes \$126,395,027 to cover the operating loss of the Agricultural Commodities Stabilization Board.

(2) Includes \$63,857,211 in respect of the Atomic Energy of Canada Limited research program.

(3) Includes \$1,043,328,393 for subsidies and special payments to provinces.

(4) Includes \$99,039,772 for the government's contribution to the Unemployment Insurance Fund.

(5) Includes \$45,694,686 for additional interest in respect of the Canadian Forces Superannuation Account.

(6) Includes payments of: family and youth allowances \$615,897,924; Canada Assistance Plan \$391,643,349; Hospital Insurance and Diagnostic Services Act \$734,323,133 and Medical Care Act \$400,497,393.

(7) Includes \$39,573,137 for Trans-Canada Highway construction.

(8) Includes deficits—government owned enterprises—Canadian National Railways \$29,709,064; National Harbours Board \$500,000; and St. Lawrence Seaway Authority—Welland Canal \$8,165,116.

(9) Includes \$49,490,733 for additional interest in respect of the Public Service Superannuation Account.

(10) Includes \$65,037,572 transferred to the reserve for salary increases.

(11) Includes veterans pensions \$212,920,297 and other payments to veterans and dependents \$110,143,903.

Summary of Appropriations, Expenditures and Unexpended Balances by Departments for the Fiscal Year ended March 31, 1971

Section (Volume II)	Department	Appropriations	Expenditures	Unexpended Balances	
				Lapsed	Carried forward ⁽¹⁾
		\$	\$	\$	\$
1	Agriculture.....	297,846,515	277,005,746	20,840,769	
2	Communications.....	412,790,168	382,492,965	30,297,203	
3	Consumer and Corporate Affairs.....	21,485,217	20,219,433	1,265,784	
4	Energy, Mines and Resources.....	207,488,164	199,746,683	7,741,481	
5	External Affairs.....	⁽²⁾ 293,637,540	281,585,333	6,496,037	5,556,170
6	Finance.....	3,143,042,197	3,139,544,405	697,792	2,800,000
7	Fisheries and Forestry.....	82,790,800	79,831,473	2,959,327	
8	Governor General and Lieutenant-Governors.....	1,224,633	1,152,820	71,813	
9	Indian Affairs and Northern Development.....	⁽³⁾ 359,209,177	355,306,017	3,903,160	
10	Industry, Trade and Commerce.....	⁽⁴⁾ 266,073,101	250,568,846	15,504,255	
11	Justice.....	23,241,889	22,734,406	507,483	
12	Labour.....	225,959,408	191,529,287	6,010,206	28,419,915
13	Manpower and Immigration.....	⁽⁵⁾ 574,803,121	570,750,039	4,037,678	15,404
14	National Defence.....	1,829,754,493	1,817,876,211	11,878,282	
15	National Health and Welfare.....	2,348,999,694	2,339,602,975	9,396,719	
16	National Revenue.....	165,654,367	158,833,608	6,820,759	
17	Parliament.....	27,617,449	27,235,651	381,798	
18	Privy Council.....	70,394,268	60,042,258	10,352,010	
19	Public Works.....	350,217,135	330,657,604	19,559,531	
20	Regional Economic Expansion.....	336,758,500	326,230,514	10,527,986	
21	Secretary of State.....	⁽⁶⁾ 719,961,967	707,939,869	1,960,051	10,062,047
22	Solicitor General.....	232,178,834	222,789,037	9,389,797	
23	Supply and Services.....	77,834,713	74,647,225	3,187,488	
24	Transport.....	488,994,659	470,426,969	18,567,690	
25	Treasury Board.....	467,654,291	463,432,882	4,221,409	
26	Veterans Affairs.....	424,392,105	409,961,280	14,430,825	
		13,450,004,405	13,182,143,536	221,007,333	46,853,536

⁽¹⁾ Available for expenditure in subsequent fiscal years: Department of External Affairs vote 20 (formerly vote 35, 1969-70) \$5,556,170; Department of Finance vote 11a, 1970-71 \$2,800,000; Department of Labour vote 7b, 1970-71 \$28,419,915; Department of Manpower and Immigration vote 10, 1970-71 \$15,404; Department of Secretary of State vote 2b, 1968-69 \$217,153 and vote 22a, 1970-71 \$9,844,894.

⁽²⁾ Includes \$10,197,129 carried forward from vote 35, Department of External Affairs 1969-70 appropriations.

⁽³⁾ Includes \$196,122 carried forward from vote 30b, Department of Indian Affairs and Northern Development 1969-70 appropriations.

⁽⁴⁾ Includes \$8,037,766 carried forward from vote 36b Department of Industry, Trade and Commerce 1969-70 appropriations.

⁽⁵⁾ Includes \$15,313,666 carried forward from vote 10, Department of Manpower and Immigration 1969-70 appropriations.

⁽⁶⁾ Includes \$423,724 carried forward from vote 2b, Department of Secretary of State 1969-70 appropriations.

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the expenditures as set forth in the above statement have been examined under my direction and subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1971.

A. M. HENDERSON,
Auditor General.

Expenditure by Departments and Agency and by Type of Expenditure
for 1970-71 and 1969-70

Department or Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1970-71	1969-70	1970-71	1969-70	1970-71	1969-70	1970-71	1969-70
Agriculture—								
Department.....	104.3	96.9	7.4	6.7	135.5	247.7	247.2	351.3
Canadian Dairy Commission.....	0.5	0.4					0.5	0.4
Canadian Livestock Feed Board.....	0.3	0.3			20.4	21.9	20.7	22.2
Farm Credit Corporation.....	8.6	8.4					8.6	8.4
	113.7	106.0	7.4	6.7	155.9	269.6	277.0	382.3
Communications—								
Communications.....	8.7	8.2	4.6	4.7	0.6	0.5	13.9	13.4
Post Office.....	363.8	337.1	4.8	3.3		0.1	368.6	340.5
	372.5	345.3	9.4	8.0	0.6	0.6	382.5	353.9
Consumer and Corporate Affairs—								
Department.....	17.6	16.0	0.4	0.1	0.1	0.1	18.1	16.2
Prices and Incomes Commission.....	2.0	0.5	0.1				2.1	0.5
	19.6	16.5	0.5	0.1	0.1	0.1	20.2	16.7
Energy, Mines and Resources—								
Department.....	81.8	76.3	16.5	16.7	16.4	22.5	114.7	115.5
Atomic Energy Control Board.....	0.6	0.5			7.1		7.7	0.5
Atomic Energy of Canada Limited.....	69.0	69.0					69.0	69.0
Dominion Coal Board.....	0.1	0.1			5.9	8.7	6.0	8.8
National Energy Board.....	2.4	1.9					2.4	1.9
	153.9	147.8	16.5	16.7	29.4	31.2	199.8	195.7
External Affairs—								
Department.....	48.2	51.1	6.8	6.6	16.3	15.2	71.3	72.9
Canadian International Development Agency.....	7.6	5.7	0.4	0.1	201.8	163.0	209.8	168.8
International Joint Commission.....	0.5	0.5					0.5	0.5
	56.3	57.3	7.2	6.7	218.1	178.2	281.6	242.2
Finance—								
Department.....	1,828.6	1,844.3	0.3	0.1	1,306.1	996.3	3,135.0	2,840.7
Auditor General.....	3.1	2.9					3.1	2.9
Insurance.....	1.0	0.9					1.0	0.9
Tariff Board.....	0.4	0.4					0.4	0.4
	1,833.1	1,848.5	0.3	0.1	1,306.1	996.3	3,139.5	2,844.9
Fisheries and Forestry.....	65.0	61.3	12.2	10.0	2.6	5.6	79.8	76.9
Governor General and Lieutenant-Governors.....	1.1	1.0	0.1	0.1			1.2	1.1
Indian Affairs and Northern Development.....	169.6	163.0	86.3	76.8	99.4	66.1	355.3	305.9
Industry, Trade and Commerce—								
Department.....	51.4	49.9	1.0	2.5	159.2	211.3	211.6	263.7
Dominion Bureau of Statistics.....	38.6	32.2	0.4	0.2			39.0	32.4
	90.0	82.1	1.4	2.7	159.2	211.3	250.6	296.1
Justice.....	20.3	17.6	0.1	0.1	2.3	2.0	22.7	19.7
Labour—								
Department.....	13.0	11.5	0.1	0.3	0.4	0.4	13.5	12.2
Unemployment Insurance Commission.....	53.1	44.8	0.3	0.1	124.6	98.4	178.0	143.3
	66.1	56.3	0.4	0.4	125.0	98.8	191.5	155.5
Manpower and Immigration—								
Department.....	227.4	201.6	0.7	0.7	342.0	236.6	570.1	438.9
Immigration Appeal Board.....	0.7	0.6					0.7	0.6
	228.1	202.2	0.7	0.7	342.0	236.6	570.8	439.5
National Defence—								
Department.....	1,555.8	1,498.5	224.6	253.3	35.3	34.5	1,815.7	1,786.3
Defence Construction (1951) Limited.....	2.2	2.1					2.2	2.1
	1,558.0	1,500.6	224.6	253.3	35.3	34.5	1,817.9	1,788.4
National Health and Welfare—								
Department.....	81.5	73.2	8.0	3.9	2,215.7	1,848.4	2,305.2	1,925.5
Medical Research Council.....	0.4	0.3			34.0	30.9	34.4	31.2
	81.9	73.5	8.0	3.9	2,249.7	1,879.3	2,339.6	1,956.7
National Revenue—								
Customs and Excise.....	73.6	69.9	0.9	0.2			74.5	70.1
Taxation.....	81.6	73.0	2.4	1.2			84.0	74.2
Tax Appeal Board.....	0.3	0.3					0.3	0.3
	155.5	143.2	3.3	1.4			158.8	144.6

Expenditure by Departments and Agency and by Type of Expenditure—Concluded

Department or Agency	Budgetary Expenditures							
	Operating Expenditures		Capital Expenditures		Grants and Contributions		Total	
	1970-71	1969-70	1970-71	1969-70	1970-71	1969-70	1970-71	1969-70
Parliament—								
The Senate.....	5.0	4.5				0.1	5.0	4.6
House of Commons.....	20.5	17.2	0.4	0.1	0.1	0.3	21.0	17.6
Library of Parliament.....	0.9	0.8	0.1		0.2		1.2	0.8
	26.4	22.5	0.5	0.1	0.3	0.4	27.2	23.0
Privy Council—								
Privy Council Office.....	6.6	7.2	0.1	0.1	0.5		7.2	7.3
Central Mortgage and Housing Corporation.....	44.5	43.6			2.5		47.0	43.6
Chief Electoral Officer.....	1.2	0.3					1.2	0.3
Commissioner of Official Languages.....	0.4						0.4	
Economic Council of Canada.....	1.7	1.6					1.7	1.6
Public Service Staff Relations Board.....	1.3	1.2					1.3	1.2
Science Council of Canada.....	1.2	1.2					1.2	1.2
	56.9	55.1	0.1	0.1	3.0		60.0	55.2
Public Works.....	170.7	147.2	118.4	112.5	41.6	27.1	330.7	286.8
Regional Economic Expansion								
Department.....	22.0	18.4	4.4	8.4	234.1	152.8	260.5	179.3
Cape Breton Development Corporation.....	37.3	32.4					37.3	32.7
National Capital Commission.....	11.3	10.2			17.1	13.9	28.4	24.1
	70.6	61.0	4.4	8.4	251.2	166.7	326.2	236.1
Secretary of State—								
Department.....	18.0	12.0	0.4	2.2	449.8	305.2	468.2	319.4
Canada Council.....					24.2	23.7	24.2	23.7
Canadian Broadcasting Corporation.....	166.0	166.0					166.0	166.0
Canadian Film Development Corporation.....	1.0	0.3					1.0	0.3
Canada Radio-Television Commission.....	3.2	2.6	0.1	0.2			3.3	2.8
Company of Young Canadians.....	1.9	1.9					1.9	1.9
National Arts Centre Corporation.....	2.6	2.5					2.6	2.5
National Film Board.....	10.4	10.5					10.4	10.5
National Library.....	2.4	2.0	0.1				2.5	2.0
National Museums of Canada.....	8.0	6.9	0.2	0.4			8.2	7.3
Public Archives.....	3.6	2.4	0.1	0.1			3.6	2.5
Public Service Commission.....	15.3	14.1	0.5	0.1			15.8	14.2
Office of the Representation Commissioner.....	0.1	0.1					0.1	0.1
	232.5	221.3	1.4	3.0	474.0	328.9	707.9	553.2
Solicitor General—								
Department.....	1.4	0.9					1.4	0.9
Correctional Services.....	60.4	53.5	14.1	16.0	0.6	0.5	75.1	70.0
Royal Canadian Mounted Police.....	125.6	99.4	13.3	7.1	7.4	6.7	146.3	113.2
	187.4	153.8	27.4	23.1	8.0	7.2	222.8	184.1
Supply and Services—								
Department.....	60.9	75.2	1.4	0.7	0.1	1.0	62.4	76.9
Canadian Arsenals Limited.....	1.5	0.5					1.5	0.5
Canadian Commercial Corporation.....	3.9	3.4					3.9	3.4
Information Canada.....	6.3	1.5	0.6				6.9	1.5
	72.6	80.6	2.0	0.7	0.1	1.0	74.7	82.3
Transport—								
Department.....	229.9	208.0	69.2	76.7	11.0	10.0	310.1	294.7
Canadian National Railways.....					29.7	24.6	29.7	24.6
Canadian Transport Commission.....	7.2	5.7	0.1		110.8	123.2	118.1	128.9
National Harbours Board.....	0.5	1.3	2.0	7.3			2.5	8.6
St. Lawrence Seaway Authority.....	10.0	10.5					10.0	10.5
	247.6	225.5	71.3	84.0	151.5	157.8	470.4	467.3
Treasury Board—								
Department.....	338.9	267.7			1.6	1.7	340.5	295.5
National Research Council.....	46.6	46.6	4.7	4.0	71.6	71.1	122.9	121.7
	385.5	314.3	4.7	4.0	73.2	72.8	463.4	391.1
Veterans Affairs.....	79.3	80.8	7.5	11.7	323.2	329.9	410.0	422.4
Total, All Departments and Agencies.....	6,514.2	6,184.3	616.1	635.3	6,051.8	5,102.0	13,182.1	11,921.6

Details of Budgetary Expenditure by Function

(in millions of dollars)

	Fiscal year ended March 31		Increase or decrease (-)		Fiscal year ended March 31		Increase or decrease (-)
	1971	1970			1971	1970	
General government services—				Economic development and support—			
Legislation and administration—				Concluded			
Legislative.....	31.6	26.3	5.3	General research—			
Executive.....	27.7	25.6	2.1	Social science research.....	56.7	50.0	6.7
Collection of taxes and duties.....	159.3	145.0	14.3	Physical science research.....	123.2	123.4	-0.2
National capital region.....	28.4	24.0	4.4	.....	179.9	173.4	6.5
Other legislation and administra-				Regional development.....	319.8	235.0	84.8
tion.....	66.7	61.8	4.9	Other economic development and			
.....	313.7	282.7	31.0	support.....	24.2	19.3	4.9
					1,856.9	1,775.7	81.2
Protection of persons and proper-				Health and Welfare—			
ty—				Health—			
Justice.....	16.7	14.4	2.3	Public health.....	25.4	31.8	-6.4
Correctional services.....	76.5	70.8	5.7	Medical care.....	472.4	246.7	225.7
Police protection.....	144.0	114.4	29.6	Hospital care.....	739.3	669.5	69.8
Consumer services.....	24.8	20.1	4.7	Other health.....	10.0	12.3	-2.3
Other protection of persons and				.....	1,247.1	960.3	286.8
property.....	3.5	3.0	0.5	Income maintenance—			
.....	265.5	222.7	42.8	Payments to families.....	621.4	620.7	0.7
	579.2	505.4	73.8	Payments to unemployed.....	178.0	143.5	34.5
				.....	799.4	764.2	35.2
Foreign affairs—				Social assistance—			
External relations—				Canada assistance plan.....	391.6	294.3	97.3
Diplomatic relations.....	71.2	73.0	-1.8	Aid to handicapped.....	10.3	12.3	-2.0
Contributions to international				Other social assistance.....	14.4	14.5	-0.1
organizations.....	45.7	38.1	7.6	.....	416.3	321.1	95.2
.....	116.9	111.1	5.8	Veterans benefits.....	409.9	422.3	-12.4
Assistance to developing countries..	164.7	131.4	33.3	Indians and Eskimos.....	265.3	217.1	48.2
	281.6	242.5	39.1	Housing and urban renewal.....	47.0	43.6	3.4
				Other health and welfare.....	6.3	5.5	0.8
Defence.....	1,773.2	1,791.6	-18.4		3,191.3	2,734.1	457.2
Transportation and communications—				Education assistance—			
Air transport.....	124.4	112.4	12.0	Post-secondary education.....	388.6	301.6	87.0
Water transport.....	144.2	152.0	-7.8	Other education.....	74.3	13.6	60.7
Rail transport.....	109.4	118.9	-9.5		462.9	315.2	147.7
Road transport.....	72.0	54.8	17.2	Culture and recreation—			
Postal services.....	368.6	340.5	28.1	Archives, galleries, theatres, etc.....	15.8	13.4	2.4
Telecommunications.....	13.9	13.4	0.5	Parks, historic sites and other rec-			
Other transportation and communi-				reational areas.....	38.3	42.1	-3.8
cations.....	107.1	101.4	5.7	Film, radio and television.....	179.7	179.3	0.4
	939.6	893.4	46.2	Other culture and recreation.....	29.3	141.2	-116.9
				.....	263.1	376.0	-117.9
Economic development and support—				Fiscal transfer payments—			
Primary industry—				Statutory subsidies to provincial			
Agriculture.....	331.6	501.6	-170.0	governments.....	31.8	31.8	
Fisheries.....	53.2	49.6	3.6	Revenue equalization payments.....	987.4	735.2	252.2
Forestry.....	23.2	24.1	-0.9	Other fiscal transfer payments.....	209.7	165.4	44.3
Minerals.....	36.8	35.7	1.1		1,228.9	932.4	296.5
Water resources.....	51.5	46.9	4.6	Public debt.....	1,920.3	1,716.9	203.4
Energy.....	85.0	86.4	-1.4	Internal overhead expenses—			
Other primary industry.....	10.1	9.1	1.0	Government support services.....	401.3	375.6	25.7
.....	591.4	753.4	-162.0	Contribution to employee pension			
Secondary industry.....	106.2	95.2	11.0	and medical plans.....	218.8	204.1	14.7
Service industry.....	11.2	11.2		Contingencies vote.....	65.0	58.7	6.3
Foreign trade.....	45.2	41.5	3.7	.....	685.1	638.4	46.7
Labour force—				Grand total.....	13,182.1	11,921.6	1,252.9
Working conditions.....	9.4	8.0	1.4				
Training.....	462.2	329.4	132.8				
Immigration.....	27.1	29.0	-1.9				
Other labour force.....	80.3	80.3					
.....	579.0	446.7	132.3				

Summary of Revenue by Main Classification and Departments for the Fiscal Year ended March 31, 1971

Section (Volume II)	Department	Tax revenue	Return on investments	Bullion and coinage	Postal revenue
		\$	\$	\$	\$
1	Agriculture.....		72,636,560		
2	Communications.....		3,162,594		337,570,317
3	Consumer and Corporate Affairs.....				
4	Energy, Mines and Resources—		2,385,700		
5	External Affairs.....		1,207,306		
6	Finance.....	314,709	504,211,691	19,946,203	
7	Fisheries and Forestry.....		497,461		
9	Indian Affairs and Northern Development.....		5,373,486		
10	Industry, Trade and Commerce.....		16,376,753		
11	Justice.....				
12	Labour.....		845		
13	Manpower and Immigration.....		101,607		
14	National Defence.....		1,053,489		
15	National Health and Welfare.....		68		
16	National Revenue.....	11,345,552,785	84,267		
17	Parliament.....				
18	Privy Council.....		265,959,203		
19	Public Works.....				
20	Regional Economic Expansion.....		13,297,144		
21	Secretary of State.....		7,459,246		
22	Solicitor General.....		387,199		
23	Supply and Services.....		4,366,585		
24	Transport.....		79,622,844		
25	Treasury Board.....		700		
26	Veterans Affairs.....		21,968,619		
		11,345,867,494	1,000,153,367	19,946,203	337,570,317

Privileges, licences and permits	Proceeds from sales	Services and service fees	Refunds of previous years' expenditures	Premium, discount and exchange	Miscellaneous	Total	Section (Volume II)
\$	\$	\$	\$	\$	\$	\$	
255,566	1,913,308	8,319,265	152,695		74,517	83,351,911	1
			75,490		17,954	340,826,355	2
7,735,427	55	3,074,036	8,114		484,267	11,301,899	3
656,106	205,916	9,351	595,852		53,109	3,906,034	4
109,504	2,605	434,757	196,812		256,687	2,207,671	5
	1,063	606,415	346,737	812,595	690,620	526,930,033	6
1,423,633	146,913	6,054	26,547		81,971	2,182,579	7
7,476,616	757,977	162,301	934,742		1,173,084	15,878,206	9
59,716		71,408	2,297,825		262,096	19,067,798	10
		53,985	15,850		171,974	241,809	11
	2,242	8,541	49,551		1,224,364	1,285,543	12
18,474	2,788	16,865	2,209,839		305,065	2,654,638	13
9,227			2,945,016		125,924	4,133,656	14
14,782		748	684,895		742,904	1,443,397	15
82,645	486,383	486,984	57,849		5,366,947	11,352,117,860	16
2,975		9,283	8,488		53,578	74,324	17
	2,697,454		2,589,450		1,784,363	273,030,470	18
5,955,617	2,675	1,699,273	1,417,186		460,195	9,534,946	19
1,350,744	207,553	1,449,713	2,585,807		360,937	19,251,898	20
673,571	25,845	45,981	96,246		45,720	8,346,609	21
69,598	269,884	10,844	361,617		194,660	1,293,802	22
32,651	7,125,457	599,520	52,292		191,370	12,367,875	23
367,523	167,691		1,239,816		2,013,986	83,411,860	24
			202,786		1,858,458	2,061,944	25
			3,893,559		286,113	26,148,291	26
26,294,375	14,015,809	17,065,324	23,045,061	812,595	18,280,863	12,803,051,408	

S. S. REISMAN,
Deputy Minister of Finance.

H. R. BALLS,
Deputy Receiver General for Canada.

Auditor General's Certificate

The accounts relating to the revenue set forth in the above Statement have been examined under my direction and, subject to the comments in my report to the House of Commons, I certify that, in my opinion, the Statement gives a correct summary for the year ended March 31, 1971.

A. M. HENDERSON,
Auditor General.

Appropriations and Expenditures by Departments for the Fiscal Year Ended March 31, 1971

(with comparative expenditures for the preceding fiscal year)

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
AGRICULTURE					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures and contributions	\$10,764,000 00			
	1a.....	1,381,700 00			
	Transfer from Treasury Board vote 5				
	contingencies.....	46,000 00			
		12,191,700 00	10,943,430 48	1,248,269 52	8,589,620 72
Stat.	Minister of Agriculture—salary and motor car allowance....	16,999 92	16,999,92		16,999,92
Stat.	Refunds of amounts credited to revenue in previous years..	15,593 38	15,593 38		1,612 07
	<i>Expenditures from appropriations not required for 1970-71..</i>				10,373 06
		12,224,293 30	10,976,023 78	1,248,269 52	8,618,605,77
RESEARCH PROGRAM					
5	Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions.....	\$ 45,747,400 00			
	5a.....	3,697,400 00			
	Transfer from Treasury Board vote 5				
	contingencies.....	60,000 00			
		49,504,800 00	47,753,267 72	1,751,532 28	45,870 584 24
PRODUCTION AND MARKETING PROGRAM					
10	Operating expenditures and authority to spend revenue received during the year.....	\$ 19,786,000 00			
	10a.....	1,511,200 00			
	10c To extend the purposes of Agriculture vote 10, Appropriation Act No. 3, 1970 to authorize the deletion from accounts of a debt due Her Majesty amounting to.....	\$18,930.00			
		350,000 00			
		21,647,200 00	20,011,215 00	1,635,985 00	20,195,791 62
15	The grants listed in the Estimates and contributions including premium warrants for high grade hog carcasses and for high grade lamb carcasses subject to the terms specified in Agriculture vote 25, Appropriation Act No. 10, 1964.....	\$132,725,900 00			
	15c To extend the purposes of Agriculture vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture vote 17b, Appropriation Act No. 1, 1970, at rates, on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.....	11,500,000 00			
		144,225,900 00	130,791,794 29	13,434,105 71	242,127,373 29
Stat.	Contributions to the provinces under the Crop Insurance Act.....	2,898,210 04	2,898,210 04		3,486,839 54
		168,771,310 04	153,701,219 33	15,070,090 71	265,810,004 45

Appropriations and Expenditures by Departments—Continued

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
AGRICULTURE—Concluded					
Department—Concluded					
HEALTH OF ANIMALS PROGRAM					
20	Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act that have died or have been slaughtered in circumstances not covered by the Act, and authority to spend revenue received during the year.....	\$ 24,148,000 00			
	20a.....	900,050 00			
	Transfer from Treasury Board vote 5 contingencies.....	21,000 00			
		25,069,050 00	24,028,311 53	1,040,738 47	21,134,369 71
BOARD OF GRAIN COMMISSIONERS PROGRAM					
25	Program expenditures, including contributions and authority to purchase and sell screenings.....	\$ 11,233,000 00			
	25a.....	68,000 00			
		11,301,000 00	10,657,410 31	643,589 69	9,526,574 95
Stat.	Salaries of the Commissioners.....	60,961 44	60,961 44		60,894 35
		11,361,961 44	10,718,371 75	643,589 69	9,587,469 30
		266,931,414 78	247,177,194 11	19,754,220 67	351,021,033 47
Canadian Dairy Commission					
30	Program expenditures.....	456,000 00	452,576 89	3,423,11	397,345 78
Canadian Livestock Feed Board					
35	Operating expenditures.....	\$ 406,700 00			
	Transfer from Treasury Board vote 5 contingencies.....	2,400 00			
		409,100 00	329,758 57	79,341 43	301,920 88
40	Contributions.....	\$ 17,550,000 00			
	40a.....	2,900,000 00			
		20,450,000 00	20,443,505 61	6,494 39	21,860,043 59
		20,859,100 00	20,773,264 18	85,835 82	22,161,964 47
Farm Credit Corporation					
45	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1971.....	9,600,000 00	8,602,710 65	997,289 35	8,675,974 27
	Total.....	297,846,514 78	277,005,745 83	20,840,768 95	382,256,317 99
COMMUNICATIONS AND POST OFFICE					
<i>Details of expenditure and revenue are given in volume II</i>					
Communications					
1	Operating expenditures, the grants listed in the Estimates and contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences.....	\$ 10,969,000 00			
	1a To authorize the transfer of \$225,999 from Communications vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 5.....	225,999 00			
	Transfer from Treasury Board vote 5 contingencies.....	48,000 00			
		11,243,000 00	9,259,940 17	1,983,059 83	8,731,541 57

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
COMMUNICATIONS AND POST OFFICE—Concluded					
Communications—Concluded					
5	Capital expenditures.....	\$ 5,753,000 00			
	Less transfer to vote 1.....	225,999 00			
		5,527,001 00	4,619,896 79	907,104 21	4,656,027 12
Stat.	Minister of Communications—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years....	150 00	150 00		24,146 45
		16,787,150 92	13,896,986 88	2,890,164 04	13,428,715 06
Post Office					
10	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services.....	\$390,525,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	34,000 00			
		390,559,000 00	363,847,773 02	26,711,226 98	337,191,622 63
15	Capital expenditures.....	5,444,000 00	4,748,188 09	695,811 91	3,323,965 06
Stat.	Refunds of amounts credited to revenue in previous years.....	17 00	17 00		11 50
		396,003,917 00	368,595,978 11	27,407,938 89	340,515,599 19
	Total.....	412,790,167 92	382,492,964 99	30,297,202 93	353,944,314 25
CONSUMER AND CORPORATE AFFAIRS					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 1,864,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	33,800 00			
		1,897,800 00	1,808,652 84	89,147 16	1,252,429 24
Stat.	Minister of Consumer and Corporate Affairs—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		1,914,799 92	1,825,652 76	89,147 16	1,269,429 16
CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grant listed in the Estimates.....	\$ 7,700,000 00			
	5a.....	102,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	23,600 00			
		7,825,600 00	7,451,196 69	374,403 31	6,600,852 09
CORPORATE AFFAIRS PROGRAM					
10	Program expenditures and the grant listed in the Estimates.....	\$ 7,550,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	24,800 00			
		7,574,800 00	7,234,260 12	340,539 88	6,731,595 71
Stat.	Refunds of amounts credited to revenue in previous years.....	20,017 26	20,017 26		24,328 50
		7,594,817 26	7,254,277 38	340,539 88	6,755,924 21
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of investigation and research—operating expenditures.....	1,746,000 00	1,533,006 87	212,993 13	1,387,220 14
20	Restrictive trade practices commission—operating expenditures.....	154,000 00	86,771 36	67,228 64	114,724 06
		1,900,000 00	1,619,778 23	280,221 77	1,501,944 20
		19,235,217 18	18,150,905 06	1,084,312 12	16,128,149 66

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
CONSUMER AND CORPORATE AFFAIRS—					
<i>Concluded</i>					
Prices and Incomes Commission					
25	Program expenditures.....	\$ 1,000,000 00			
	25c.....	1,250,000 00			
		2,250,000 00	2,068,527 82	181,472 18	569,333 76
	Total.....	21,485,217 18	20,219,432 88	1,265,784 30	16,697,483 42
ENERGY, MINES AND RESOURCES					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 7,855,000 00			
	Transfer from Treasury Board vote 5				
	contingencies.....	75,000 00			
		7,930,000 00	7,617,285 78	312,714 22	6,490,570 50
Stat.	Minister of Energy, Mines and Resources—salary and				
	motor car allowance.....	16,999 92	16,999 92		16,999 92
		7,946,999 92	7,634,285 70	312,714 22	6,507,570 42
MINERALS, ENERGY AND EARTH SCIENCES PROGRAM					
5	Program expenditures, the grants listed in the Estimates,				
	contributions, authority to make recoverable advances				
	not exceeding the amount of the share of United States				
	Government of the cost of binding annual reports and				
	maintaining boundary range lights, and authority to				
	spend revenue received during the year \$42,866,000 00				
	5a To authorize the transfer of \$649,999				
	from Energy, Mines and Resources				
	vote 25, Appropriation Act No. 3,				
	1970 for the purposes of this vote.....	1 00			
	5c Program expenditures and the grant				
	listed in the Estimates.....	1 00			
	Transfer from vote 25.....	649,999 00			
	Transfer from Treasury Board vote 5				
	contingencies.....	280,863 00			
		43,796,864 00	42,433,720 84	1,363,143 16	43,028,274 01
Stat.	Payments under the Emergency Gold Mining Assistance				
	Act.....	13,070,583 12	13,070,583 12		13,673,043 50
	Transfer from Treasury Board vote 5 contingencies—Award				
	under the Public Service Inventions Act.....	1,000 00	1,000 00		
		56,868,447 12	55,505,303 96	1,363,143 16	56,701,317 51
WATER RESOURCES PROGRAM					
15	Operating expenditures including the expenses of the Sas-				
	katchewan—Nelson Basin Board and the Atlantic Tidal				
	Power Programming Board and recoverable expenditures				
	relating thereto, the expenses of the National Committee				
	for Canada of the International Geographical Union,				
	recoverable expenditures incurred in respect of regional				
	water resources planning investigations and water re-				
	sources inventories, authority to make recoverable ad-				
	vances not exceeding the amount of the shares of the				
	Provinces of Manitoba and Ontario of the cost of regul-				
	ating the levels of Lake of the Woods and Lac Seul and				
	the amount of the shares of provincial and outside				
	agencies of the cost of hydrometric surveys, and authority				
	to provide free accommodation for the International				
	Commission for the north-west Atlantic				
	fisheries.....	\$39,269,000 00			
	15a.....	406,500 00			
	Transfer from Treasury Board vote 5				
	contingencies.....	189,814 00			
		39,865,314 00	35,835,294 77	4,030,019 23	31,520,056 72

Appropriations and Expenditures by Departments—Continued

Vote				
	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—Concluded				
Department—Concluded				
WATER RESOURCES PROGRAM—Concluded				
20 Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydro-metric surveys.....	\$12,080,000 00			
20a To authorize the transfer of \$374,999 from Energy, Mines and Resources vote 25, Appropriation Act No. 3, 1970 for the purposes of this vote	1 00			
20c To authorize the transfer of \$485,999 from Energy, Mines and Resources vote 25, Appropriation Act No. 3, 1970 for the purposes of this vote	1 00			
Transfers from vote 25.....	860,998 00			
	12,941,000 00	12,886,384 63	54,615 37	12,657,987 99
25 The grants listed in the Estimates and contributions.....	\$ 5,658,100 00			
Less transfers to—				
Vote 5.....	\$ 649,999 00			
Vote 20.....	860,998 00			
	1,510,997 00			
	4,147,103 00	2,759,117 15	1,387,985 85	2,761,904 44
	56,953,417 00	51,480,796 55	5,472,620 45	46,939,949 15
	121,768,864 04	114,620,386 21	7,148,477 83	110,148,837 08
Atomic Energy Control Board				
30 Operating expenditures.....	704,000 00	597,397 65	106,602 35	485,613 24
35 The grants listed in the Estimates.....	7,100,000 00	7,100,000 00		5,400,000 00
	7,804,000 00	7,697,397 65	106,602 35	5,885,613 24
Atomic Energy of Canada Limited				
NUCLEAR RESEARCH AND UTILIZATION PROGRAM				
40 Operating expenditures.....	63,869,000 00	63,857,210 50	11,789 50	61,296,000 00
45 Capital expenditures.....	5,131,000 00	5,131,000 00		7,704,000 00
	69,000,000 00	68,988,210 50	11,789 50	69,000,000 00
Dominion Coal Board				
70 Program expenditures and contributions.....	2,427,000 00	1,993,053 43	433,946 57	4,711,532 74
Stat. Payments to New Brunswick for rationalization of the Minto coal field.....	4,050,000 00	4,050,000 00		4,050,000 00
	6,477,000 00	6,043,053 43	433,946 57	8,761,532 74
National Energy Board				
80 Operating expenditures and the grant listed in the Estimates.....	\$ 2,425,000 00			
Transfer from Treasury Board vote 5 contingencies.....	13,300 00			
	2,438,300 00	2,397,635 52	40,664 48	1,943,182 59
Total.....	207,488,164 04	199,746,683 31	7,741,480 73	195,739,165 65

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
EXTERNAL AFFAIRS					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), Secretaries, and staff of such officials; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$52,955,700 00			
	Transfer from Treasury Board vote 5 contingencies.....	53,000 00			
		53,008,700 00	48,179,477 25	4,829,222 75	50,897,600 10
5	Capital expenditures.....	\$ 5,400,000 00			
	5c To authorize the transfer of \$1,599,999 from External Affairs vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 10.....	1,599,999 00			
		7,000,000 00	6,781,100 86	218,899 14	6,659,256 76
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated at.....	\$18,238,486 00			
	10c.....	1 00			
		18,238,487 00			
	Less transfer to vote 5.....	1,599,999 00			
		16,638,488 00	16,203,826 74	434,661 26	15,124,863 47
Stat.	Secretary of State for External Affairs—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	51,106 94	51,106 94		52,012 73
Stat.	Exchequer Court awards.....	10,300 00	10,300 00		
Stat.	Refunds of amounts credited to revenue in previous years..	216 57	216 57		269,243 83
		76,725,811 43	71,243,028 28	5,482,783 15	73,019,976 81
Canadian International Development Agency					
15	Operating expenditures.....	8,204,000 00	8,039,640 05	164,359 95	5,736,301 19
20	The grants listed in the Estimates and contributions	\$184,455,265 00			
	20a To extend the purposes of the special account established by vote 33d of Appropriation Act No. 2, 1965, to provide for payments out of that account in the current and subsequent fiscal years for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries and to provide a further amount of.....	11,500,000 00			
	20c.....	2,000,000 00			
	Unexpended balance carried forward from vote 35 (1969-70 appropriations)	10,197,128 93			
		208,152,393 93	201,803,414 15	6,348,979 78	163,015,658 05
		216,356,393 93	209,843,054 20	6,513,339 73	168,751,959 24

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
EXTERNAL AFFAIRS—Concluded				
International Joint Commission				
30 Salaries and expenses of the Canadian section and the expenses of studies, surveys and investigations by the Commission in Canada.....	555,335 00	499,250 72	56,084 28	453,735 35
Total.....	293,637,540 36	281,585,333 20	12,052,207 16	242,225,671 40
FINANCE				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures, including administration of the guaranteed loans acts and the Inspector General of Banks' Office.....	\$ 5,479,000 00			
1a.....	278,600 00			
Transfer from Treasury Board vote 5 contingencies.....	54,821 00			
	5,812,421 00	5,731,182 56	81,238 44	4,638,258 30
Stat. Minister of Finance—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue.....	119,914 68	119,914 68		83,094 26
Stat. Refunds of amounts credited to revenue in previous years.....	7 50	7 50		27 97
	5,949,343 10	5,868,104 66	81,238 44	4,738,380 45
MUNICIPAL GRANTS PROGRAM				
5 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of re-development charges and grants to provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act.....	54,100,000 00	54,060,377 66	39,622 34	49,457,571 71
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premiums and commissions.....	1,818,698,142 47	1,818,698,142 47		1,709,938,172 24
Stat. Servicing costs and cost of issuing new loans.....	4,145,698 05	4,145,698 05		6,990,473 17
	1,822,843,840 52	1,822,843,840 52		1,716,928,645 41
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, the Federal Provincial Fiscal Arrangements Act, and other statutory authority.....	1,019,211,915 02	1,019,211,915 02		767,010,325 02
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act.....	24,116,478 00	24,116,478 00		23,847,295 00
	1,043,328,393 02	1,043,328,393 02		790,857,620 02
CONTRACTING-OUT PAYMENTS PROGRAM				
7c Payments to provincial governments—To authorize the continuation of payments and agreements in respect of the programs referred to in paragraphs 1, 2 and 4 of schedule I of the Established Programs (Interim Arrangements) Act, as amended, for a period of 24 months beyond the interim periods specified in column II of the said schedule I.....	1 00		1 00	
Stat. Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, (Chap. 54, Statutes of 1964-65) and the Federal-Provincial Fiscal Revision Act.....	185,617,759 98	185,617,759 98		141,562,866 48
	185,617,760 98	185,617,759 98	100	141,562,866 48

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
FINANCE—Concluded				
Department—Concluded				
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....	21,531,867 96	21,531,867 96		12,352,033 34
ANTI-DUMPING TRIBUNAL PROGRAM				
10 Program expenditures.....	211,598 00	175,252 17	36,345 83	173,763 60
SPECIAL PROGRAM				
11a Payment of \$30,000 to the foreign claims fund established by Finance vote 22a, Appropriation Act No. 9, 1966; contributions in the amount of \$4,300,000 in 1970-71 and 1971-72 fiscal years to the Governments of Manitoba and New Brunswick for assistance in meeting costs relating to floods in 1970 in accordance cost-sharing arrangements to be determined by Canada in consultation with Manitoba and New Brunswick and a grant of \$75,000 to the Sudbury and Area Disaster Relief Fund..	4,405,000 00	1,605,000 00	2,800,000 00	124,623,735 10
Expenditures from appropriations not required for 1970-71..	4,405,000 00	1,605,000 00	2,800,000 00	124,623,735 10
	3,137,987,803 58	3,135,030,595 97	2,957,207 61	2,840,694,616 11
Auditor General				
15 Program expenditures.....	3,407,000 00	3,075,064 30	331,935 70	2,835,799 69
Stat. Salary of Auditor General.....	29,980 96	29,980 96		29,948 10
	3,436,980 96	3,105,045 26	331,935 70	2,865,747 79
Insurance				
20 Program expenditures and authority to spend revenue received during the fiscal year.....	533,000 00	428,980 73	104,019 27	422,802 29
Stat. Civil service insurance actuarial liability adjustment.....	520,797 17	520,797 17		522,300 18
	1,053,797 17	949,777 90	104,019 27	945,102 47
Tariff Board				
25 Program expenditures.....	398,500 00	293,870 50	104,629 50	266,821 92
Stat. Salaries of the members of the Tariff Board.....	165,115 12	165,115 12		161,897 72
	563,615 12	458 985 62	104,629 50	428,719 64
Total.....	3,143,042,196 83	3,139,544,404 75	3,497,792 08	2,844,934,186 01
FISHERIES AND FORESTRY				
<i>Details of expenditure and revenue are given in volume II</i>				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$3,282,000 00			
Transfer from Treasury Board vote 5 contingencies.....	141,500 00			
	3,423,500 00	3,376,165 64	47,334 36	4,148,107 21
Stat. Minister of Fisheries and Forestry—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	3,440,499 92	3,393,165 56	47,334 36	4,165,107 13

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
FISHERIES AND FORESTRY—Concluded				
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM				
5 Program expenditures, the grant listed in the Estimates and contributions, Canada's share of the expenses of international fishery commissions, authority to make recoverable advances in the amounts of the shares of international fishery commissions of joint cost projects, and payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$32,354,000 00			
5a.....	3,031,300 00			
5c To extend the purposes of Fisheries and Forestry vote 5, Appropriation Act No. 3, 1970, to authorize, in the current and 1971-72 fiscal years, the purchase and disposal of commercial fishing vessels and to provide a further amount of.....	744,000 00			
Transfer from Treasury Board vote 5 contingencies.....	162,500 00			
	36,291,800 00	34,475,914 17	1,815,885 83	28,487,602 82
Stat. Grant to the Canadian Saltfish Corporation, Saltfish Act. Expenditures from appropriations not required for 1970-71..	100,000 00	100,000 00		3,701,160 05
	36,391,800 00	34,575,914 17	1,815,885 83	32,188,762 87
AQUATIC RENEWABLE RESOURCES RESEARCH PROGRAM				
10 Program expenditures, the grants listed in the Estimates and authority to provide free accommodation for the International North Pacific Fisheries Commission.....	\$16,200,000 00			
10a.....	1,333,500 00			
10c.....	1,150,000 00			
Transfer from Treasury Board vote 5 contingencies.....	303,000 00			
	18,986,500 00	18,696,563 12	289,936 88	16,433,526 40
FORESTRY RESEARCH AND SERVICES PROGRAM				
15 Program expenditures, the grants listed in the Estimates and contributions.....	\$22,829,000 00			
15a.....	852,000 00			
Transfer from Treasury Board vote 5 contingencies.....	291,000 00			
	23,972,000 00	23,165,830 50	806,169 50	22,739,139 97
Expenditures from appropriations not required for 1970-71..				1,340,359 41
Total.....	82,790,799 92	79,831,473 35	2,959,326 57	76,866,895 78
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS				
Details of expenditure and revenue are given in volume II				
1 Program expenditures and the grants listed in Estimates.....	\$ 936,416 00			
1a To increase from \$15,000 to \$17,342 the sum payable in 1970-71 to the Lieutenant-Governor of Saskatchewan for travelling and hospitality.....	2,342 00			
	938,758 00	866,944 23	71,813 77	851,137 86
Stat. Salary of the Governor General.....	48,666 60	48,666 60		48,666 60
Stat. Salaries of the Lieutenant-Governors of the provinces	181,999 80	181,999 80		181,967 62
Stat. Annuities payable under the Governor Generals Retiring Annuities Act.....	55,208 94	55,208 94		42,267 56
Total.....	1,224,633 34	1,152,819 57	71,813 77	1,124,039 64

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATIVE PROGRAM					
1	Program expenditures.....	\$ 7,519,400 00			
	1c To authorize the transfer of \$99,999 from Indian Affairs and Northern Development vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 5.....	99,999 00			
	Transfer from Treasury Board vote 5 contingencies.....	87,100 00			
			7,706,500 00	7,510,259 80	196,240 20
					6,810,192 91
Stat.	Minister of Indian Affairs and Northern Development—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		7,723,499 92	7,527,259 72	196,240 20	6,827,192 83
INDIAN AND ESKIMO AFFAIRS PROGRAM					
5	Operating expenditures including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos, including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority to make recoverable advances in amounts not exceeding the amount of the share of the Northwest Territories Government of expenditures on education; authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial and territorial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide, in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in the Northwest Territories.....	\$165,514,800 00			
	5a.....	10,372,000 00			
	5c To extend the purposes of Indian Affairs and Northern Development vote 5, Appropriation Act No. 3, 1970 to authorize the deletion from the accounts of a debt due Her Majesty, amounting to \$8,183.24.....	1 00			
	Transfer from Treasury Board vote 5 contingencies.....	78,850 00			
					175,965,651 00
Less transfers to:					
	Vote 1.....	\$ 99,999 00			
	Vote 25.....	300,000 00	399,999 00		
			175,565,652 00	174,640,700 65	924,951 35
					159,016,521 07

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
Department—Continued					
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded					
10	Capital expenditures including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian bands in the construction of housing and other buildings \$46,393,000 00				
	10a.....	5,890,000 00			
		52,283,000 00	52,209,769 84	73,230 16	44,216,013 07
Stat.	Indian annuities and miscellaneous pensions.....	607,872 00	607,872 00		547,113 55
Stat.	Write-off of active assets.....	18,295 00	18,295 00		4,011 88
Stat.	Write-off of loans issued from the Indian housing assistance account.....	227,643 63	227,643 63		74,232 78
Stat.	Refunds of amounts credited to revenue in previous years..	10,583 54	10,583 54		13,335 69
		228,713,046 17	227,714,864 66	998,181 51	203,871,228 04
NORTHERN DEVELOPMENT PROGRAM					
25	Operating expenditures; the grant listed in the Estimates; authority to make recoverable advances for services performed on behalf of the Governments of the Northwest Territories and the Yukon Territory; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in the Northwest Territories; and authority to provide, in respect of Eskimo commercial activities, for the instruction and supervision of Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods.....	\$26,315,000 00			
	25a To extend the purposes of Indian Affairs and Northern Development vote 25, Appropriation Act No. 3, 1970 to include authority for the spending of rents received for commercial and residential accommodation in the Fro-bisher Bay Townsite Development; reimbursement of the Northern Administration Branch Stores Revolving Fund in the amount of \$21,373 for the value of stores which have become obsolete, unserviceable, lost or destroyed; to authorize the transfer of \$21,373 from Indian Affairs and Northern Development vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	500,000 00			

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures		
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
Department—Continued					
NORTHERN DEVELOPMENT PROGRAM—Continued					
25c To extend the purposes of Indian Affairs and Northern Development vote 25, Appropriation Act No. 3, 1970 to authorize the transfer of \$300,000 from Indian Affairs and Northern Development vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$29,483; reimbursement of the Eskimo Loan Account in the amount of \$4,962 for the value of loans which are uncollectable; to include authority to enter into an agreement with the Government of the Northwest Territories for the transfer to that Government, in accordance with terms and conditions approved by the Governor in Council, of,					
(a) responsibility for maintenance, operation and management of buildings, works and installations in the Northwest Territories hitherto the responsibility of the Minister of Indian Affairs and Northern Development,					
(b) responsibility for management of continuing leases, contracts and agreements entered into by the Minister of Indian Affairs and Northern Development in respect of activities or portions thereof transferred to the administration of the Government of the Northwest Territories, and					
(c) responsibility for collection and retention of pertinent rents and revenues in the Mackenzie District and for the Frobisher Bay Development Complex in the current and subsequent fiscal years and collection and retention of pertinent rents and revenues elsewhere in the Arctic District in subsequent fiscal years and to provide a further amount.....					
		175,000 00			
Transfer from vote 5.....		300,000 00			
Transfer from vote 35.....		21,373 00			
Transfer from Treasury Board vote 5 contingencies.....		21,900 00			
		27,333,273 00	26,948,997 95	384,275 05	18,669,655 50
30 Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property and authority to make advances and payments to or on behalf of the Government of the Northwest Territories in respect of activities or portions thereof transferred to the administration of that Government by the Government of Canada during the current fiscal year.....					
		\$17,329,700 00			

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued					
Department—Continued					
NORTHERN DEVELOPMENT PROGRAM—Concluded					
	30a To authorize the transfer of \$918,128 from Indian Affairs and Northern Development vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	60,499 00			
	Transfer from vote 35.....	918,128 00			
			18,308,327 00	18,240,993 99	67,333 01
35	The grants and other transfer payments listed in the Estimates and contributions.....	\$38,413,800 00			15,814,809 28
	35a.....	1 00			
	Unexpended balance carried forward from vote 30, Appropriation of 1969-70 for Northern Mineral Assistance Grants.....	196,121 94			
		38,609,922 94			
	Less transfers to:				
	Vote 25.....	\$ 21,373 00			
	Vote 30.....	918,128 00			
	Vote 65.....	50,000 00			
		989,501 00			
			37,620,421 94	36,524,893 99	1,095,527 95
			78,325 26	78,325 26	23,776,072 22
Stat.	Refunds of amounts credited to revenue in previous years..		83,340,347 20	81,793,211 19	56,272 55
				1,547,136 01	58,316,809 55
CONSERVATION PROGRAM					
65	Operating expenditures including expenditures on other than federal property and the grants listed in the Estimates; authority to make expenditures on the new national park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, British Columbia and the Northwest Territories and to spend revenue received during the current fiscal year.....	\$19,154,000 00			
	65a Operating expenditures including expenditures on proposed new national parks in Nova Scotia and British Columbia and the grant listed in the Estimates.....	1,418,800 00			
	65c Operating expenditures including expenditures on new national parks in Quebec and British Columbia and the grant listed in the Estimates; to authorize the transfer of \$50,000 from Indian Affairs and Northern Development vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	1,600,245 00			
	Transfer from vote 35.....	50,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	424,900 00			
			22,647,945 00	22,145,062 60	502,882 40
70	Capital expenditures including expenditures on other than federal property and authority to make expenditures on the new national park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, British Columbia and the Northwest Territories.....	\$14,477,000 00			19,342,511 69
	70a Capital expenditures including expenditures on proposed new national parks in New Brunswick, Quebec and British Columbia.....	1,585,900 00			
	70c Capital expenditures including authority to make expenditures on proposed new national parks in Quebec....	270,000 00			
			16,332,900 00	15,813,161 76	519,738 24
					17,131,315 10

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded					
Department—Concluded					
CONSERVATION PROGRAM—Concluded					
75	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the national battlefields at Quebec..	\$289,000 00			
	75a.....	150,000 00			
		439,000 00	300,018 89	138,981 11	335,000 00
Stat.	Refunds of amounts credited to revenue in previous years..	12,438 42	12,438 42		9,631 74
	Expenditures from appropriations not required for 1970-71..				78,661 00
		39,432,283 42	38,270,681 67	1,161,601 75	36,897,119 53
	Total.....	359,209,176 71	355,306,017 24	3,903,159 47	305,912,349 95

INDUSTRY, TRADE AND COMMERCE*Details of expenditures and revenue are given in volume II***Department****TRADE-INDUSTRIAL PROGRAM****1 Operating expenditures.....\$ 40,165,500 00**

1a To extend the purposes of Industry vote 30c of Appropriation Act No. 1, 1968 to include the category eligible for the provision of insurance thereunder on the loans therein described

(a) a manufacturer in Canada of textile or clothing goods who

(i) requires such loan to restructure his operations in order to improve his competitive position in the domestic or export market, and

(ii) is unable to obtain sufficient financing on reasonable terms without the insurance and

(b) any person

(i) established to provide marketing, financing or other services to a manufacturer described in the said vote 30c or paragraph (a) of this vote that in the opinion of the General Adjustment Assistance Board is essential for the operations of such manufacturer, and

(ii) who is unable to obtain sufficient financing on reasonable terms without the insurance....

1 00

1b To extend the purposes of Industry vote 30c Appropriation Act No. 1, 1968 to include in the category eligible for the provision of insurance thereunder on the loans therein described

(a) a manufacturer in Canada of footwear who

(i) requires such loan to restructure his operations in order to improve his competitive position in the domestic or export market, and

(ii) is unable to obtain sufficient financing on reasonable terms without the insurance; and

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Continued				
Department—Continued				
TRADE-INDUSTRIAL PROGRAM—Concluded				
(b) any person				
(i) established to provide market- ing, financing or other services to a manufacturer described in paragraph (a) of this vote that in the opinion of the Gen- eral Adjustment Assistance Board is essential for the oper- ations of such manufacturer, and				
(ii) who is unable to obtain suffi- cient financing on reasonable terms without the insurance....	1 00			
Transfer from Treasury Board vote 5 contingencies.....	125,000 00			
		40,290,502 00	38,246,667 29	2,043,834 71
5 The grants listed in the Estimates and contributions and to increase to \$150,000,000 the commitments during the current and subsequent fiscal years for payments to de- velop and sustain the technological capability of Cana- dian defence industry, and to increase to \$60,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capa- bility of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....	\$ 88,888,500 00			
5a To extend the purposes of Industry, Trade and Commerce vote 5, Approp- riation Act No. 3, 1970 to increase from \$60,000,000 to \$80,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....	1 00			
	88,888,501 00			
Less transfers to:				
Vote 23c.....	\$ 249,999 00			
Vote 30.....	\$ 1,599,999 00			
	1,849,998 00			
		87,038,503 00	75,424,150 83	11,614,352 17
Stat. Minister of Industry, Trade and Commerce—salary and motor car allowance.....		16,999 92	16,999 92	16,999 92
Stat. Pensions to former locally-engaged employees of offices abroad.....		641 23	641 23	866 09
Stat. General incentives to industry for the expansion of scien- tific research and development in Canada.....		30,114,278 53	30,114,278 53	23,000,014 57
		157,460,924 68	143,802,737 80	13,658,186 88
				129,259,917 38
TOURISM PROGRAM				
20 Operating expenditures, the grant listed in the Estimates and authority to make recoverable advances in amounts not exceeding the share of provincial governments of the cost of a domestic travel survey.....	\$ 11,197,000 00			
Transfer from Treasury Board vote 5 contingencies.....	30,000 00			
		11,227,000 00	11,160,975 58	66,024 42
				11,090,431 69

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
INDUSTRY, TRADE AND COMMERCE—Concluded				
Department—Concluded				
GRAINS PROGRAM				
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	35,264,040 04	35,264,040 04		79,308,302 64
Stat. Payments in accordance with the Prairie Grain Provincial Payments Act.....	62,657 55	62,657 55		11,571 30
22a To reimburse the Canadian Wheat Board for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oats pool accounts for the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969.....	10,008,000 00	10,007,346 51	653 49	
23c To extend the purposes of Industry, Trade and Commerce vote 36b, Appropriation Act No. 1, 1970 to authorize the Canadian Wheat Board, notwithstanding the Canadian Wheat Board Act, to make a distribution to holders of soft white spring wheat certificates of a sum of money equal to the surplus shown on the accounts of the Canadian Wheat Board arising from its operations in soft white spring wheat during the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969 and authorize the transfer of \$249,999 from Industry, Trade and Commerce vote 5, Appropriation Act No. 3, 1970 to reimburse the Canadian Wheat Board in respect of the sum of money to be distributed to such certificate holders.....\$ 1 00				
Transfer from vote 5.....	249,999 00			
Unexpended balance carried forward from vote 36b (1969-70 appropriations) 8,037,765 89				
	8,287,765 89	8,287,514.95	250 94	39,962,234 11
	53,622,463 48	53,621,559 05	904 43	119,282,108 05
WORLD EXHIBITION PROGRAM				
25 Program expenditures.....	3,528,000 00	2,947,905 74	580,094 26	4,104,479 32
	225,838,388 16	211,533,178 17	14,305,209 99	263,736,936 44
Dominion Bureau of Statistics				
30 Program expenditures and contributions..\$ 38,421,000 00				
30a To authorize the transfer of \$1,599,999 from Industry, Trade and Commerce vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote 1 00				
Transfer from vote 5.....	1,599,999 00			
Transfer from Treasury Board vote 5 contingencies.....	213,713 00			
	40,234,713 00	39,035,667 71	1,199,045 29	32,392,935 20
Expenditures from appropriations not required for 1970-71..				261 62
	40,234,713 00	39,035,667 71	1,199,045 29	32,393,196 82
Total.....	266,073,101 16	250,568,845 88	15,504,255 28	296,130,133 26
JUSTICE				
<i>Details of expenditure and revenue are given in volume II</i>				
1 Program expenditures, the grants listed in the Estimates, travelling and other allowances and expenses not provided for by the Judges' Act for judges including expenses incurred in attending seminars and authority to make recoverable advances for the administration of justice on behalf of the governments of the Northwest Territories and the Yukon Territory.....\$ 9,655,000 00				
Transfer from Treasury Board vote 5 contingencies.....	96,000 00			
	9,751,000 00	9,243,517 13	507,482 87	6,839,943 57
Transfer from Treasury Board vote 5 contingencies—To provide funds for travelling expenses incurred by the wife of the Hon. Mr. Justice W. G. Morrow authorized by T.B. 698180 dated July 9, 1970.....	132 00	132 00		

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
JUSTICE—Concluded				
Stat. Minister of Justice—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Judges salaries allowances and pensions.....	13,469,132 18	13,469,132 18		12,804,617 63
Stat. Refunds of amounts credited to revenue in previous years..	4,625 00	4,625 00		
Total.....	23,241,889 10	22,734,406 23	507,482 87	19,661,561 12
LABOUR				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs.....	\$ 10,230,000 00			
1a.....	500,000 00			
1c To extend the purpose of Labour vote 1, Appropriation Act No. 3, 1970 to authorize payment in the current and subsequent fiscal years of compensation pursuant to the Government Employees Compensation Act to former employees within the meaning of the Act who suffered permanent disabilities in the Provinces of Newfoundland and Prince Edward Island before April 1, 1956, as a result of injury arising out of and in the course of their employment, in such amount as would be payable had the said employees suffered the permanent disabilities after April 1, 1956.....	1 00			
Transfer from Treasury Board vote 5 contingencies.....	18,700 00			
	10,748,701 00	9,325,810 90	1,422,890 10	8,662,272 59
Stat. Minister of Labour—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payments of compensation respecting Public Service Employees and Merchant Seamen.....	4,135,034 71	4,135,034 71		3,392,504 94
	14,900,735 63	13,477,845 53	1,422,890 10	12,071,777 45
Unemployment Insurance Commission				
5 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan..\$ 47,407,400 00				
5a.....	10,600,500 00			
Transfer from Treasury Board vote 5 contingencies.....	11,000 00			
	58,018,900 00	53,431,584 03	4,587,315 97	45,090,625 23
7b Contributions—Payments in 1970-71 and 1971-72 fiscal years of supplementary unemployment insurance benefits to persons insured under the Unemployment Insurance Act, not to exceed ten per cent of the rates provided under that Act, in accordance with regulations made by the Unemployment Insurance Commission, with the approval of the Governor in Council.....	54,000,000 00	25,580,085 00	28,419,915 00	
Stat. Government's contributions to the Unemployment Insurance Fund.....	99,039,772 29	99,039,772 29		98,356,629 78
	211,058,672 29	178,051,441 32	33,007,230 97	143,447,255 01
Total.....	225,959,407 92	191,529,286 85	34,430,121 07	155,519,032 46

Appropriations and Expenditures by Departments—Continued

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
MANPOWER AND IMMIGRATION					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 12,054,600 00			
	Transfer from Treasury Board vote 5 contingencies.....	167,600 00			
		12,222,200 00	11,592,466 02	629,733 98	9,825,267 94
Stat.	Minister of Manpower and Immigration—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		12,239,199 92	11,609,465 94	629,733 98	9,842,267 86
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM					
5	Operating expenditures.....	\$174,326,500 00			
	5a.....	7,593,000 00			
	5c To extend the purposes of Manpower and Immigration vote 5, Appropriation Act No. 3, 1970 to provide that the minister may make payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act; to authorize the transfer of \$7,500,000 from Manpower and Immigration vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	641,100 00			
	Transfer from vote 10.....	7,500,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	1,111,825 00			
		191,172,425 00	189,702,962 08	1,469,462 92	167,064,579 32
10	Contributions.....	\$245,789,000 00			
	10a To extend the purposes of Manpower and Immigration vote 10, Appropriation Act No. 3, 1970 to authorize the Minister of Manpower and Immigration to enter into an agreement with any province to provide for the payment by Canada in 1970-71 and 1971-72 fiscal years to the province of contributions in respect of capital expenditures to be incurred by the province on occupational training facilities during the 1970-71 to 1974-75 fiscal years, inclusive and to provide a further amount of.....	86,400,000 00			
	Unexpended balance carried forward from vote 10 (1969-70 appropriations)	15,313,665 68			
		347,502,665 68			
	Less transfer to vote 5.....	7,500,000 00			
		340,002,665 68	339,794,655 09	208,010 59	231,917,730 88
Stat.	Write-off of active assets.....	3,302 43	3,302 43		1,953 42
	Expenditures from appropriations not required for 1970-71....				378,158 91
		531,178,393 11	529,500,919 60	1,677,473 51	399,362,422 53
IMMIGRATION PROGRAM					
15	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 22,542,400 00			
	15c.....	425,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	125,825 00			
		23,093,225 00	22,251,496 61	841,728 39	23,973,612 40
Stat.	Refunds of amounts credited to revenue in previous years..	3,597 84	3,597 84		2,983 97
Stat.	Write-off of active assets.....	510,604 17	510,604 17		333,096 32
		23,607,427 01	22,765,698 62	841,728 39	24,309,692 69

Appropriations and Expenditures by Departments—Continued

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
MANPOWER AND IMMIGRATION—Concluded					
Department—Concluded					
PROGRAM DEVELOPMENT SERVICE PROGRAM					
20	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 6,613,800 00			
	20a.....	1 00			
	Transfer from Treasury Board vote 5 contingencies.....	164,300 00			
			6,778,101 00	6,139,254 94	638,846 06
			573,803,121 04	570,015,339 10	3,787,781 94
					5,430,834 39
Immigration Appeal Board					
25	Program expenditures.....	1,000,000 00	734,699 48	265,300 52	565,374 70
	Total.....	574,803,121 04	570,750,038 58	4,053,082 46	439,510,592 17
NATIONAL DEFENCE					
Details of expenditure and revenue are given in volume II					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures, the grants listed in the Estimates, and authority for total commitments, subject to allotment by the Treasury Board, of \$2,895,636,280 for the purposes of vote 1, 5, 10, 15, 20, 25, and 30 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,182,495,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue as authorized by Treasury Board, received during the year for the purposes of any of the said votes \$ 7,784,280 00				
	Transfer from Treasury Board vote 5 contingencies.....	15,000 00			
			7,799,280 00		
	Less transfer to vote 30.....	107,999 00			
			7,691,281 00	6,889,749 04	801,531 96
					6,357,730 09
Stat.	Minister of National Defence—salary and motor car allowance.....	16,669 36	16,669 36		16,999 92
Stat.	Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependents of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....	11,717 88	11,717 88		11,719 92
Stat.	Refunds of amounts credited to revenue in previous years.....	6,854 36	6,854 36		1,675 62
		7,726,522 60	6,924,990 64	801,531 96	6,388,125 55

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
NATIONAL DEFENCE—Continued				
Department—Continued				
DEFENCE SERVICES PROGRAM				
5 Operating expenditures and the grants listed in the Estimates.....	\$1,294,523,000 00			
5a.....	1,252,000 00			
5c To authorize the transfer of \$1,099,999 from National Defence vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote and to extend the purposes of vote 5, Appropriation Act No. 3, 1970 to authorize the deletion from the accounts of certain claims by Her Majesty, amounting in the aggregate to \$77,853.38.....	1 00			
Transfer from vote 10.....	1,099,999 00			
Transfer from Treasury Board vote 5 contingencies.....	8,129,929 00			
	1,305,004,929 00	1,298,492,399 50	6,512,529 50	1,294,521,513 60
10 Capital expenditures.....	\$ 222,669,000 00			
Less transfer to vote 5.....	1,099,999 00			
	221,569,001 00	218,690,287 10	2,878,713 90	247,183,495 87
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act, government's contribution to the Canadian forces superannuation account, government's contribution under the Canada Pension Plan in respect to Canadian forces and government's contribution to the Regular Forces Death Benefit Account under Part II of the Public Service Superannuation Act.....	180,579,452 04	180,579,452 04		174,914,417 48
Stat. Canadian Forces Superannuation Account—Additional interest on the balance in the account.....	45,694,686 37	45,694,686 37		
Stat. Exchequer Court awards.....	35,424 04	35,424 04		60,343 54
	1,752,883,492 45	1,743,492,249 05	9,391,243 40	1,716,679,770 49
DEFENCE RESEARCH PROGRAM				
15 Operating expenditures.....	\$ 39,900,000 00			
Transfer from Treasury Board vote 5 contingencies.....	28,360 00			
	39,928,360 00	38,357,848 96	1,570,511 04	37,093,245 62
Transfer from Treasury Board vote 5 contingencies—Award under the Public Service Inventions Act.....	5,000 00	5,000 00		
20 Contributions.....	7,500,000 00	7,499,938 32	61 68	7,027,943 18
	47,433,360 00	45,862,787 28	1,570,572 72	44,121,188 80
MUTUAL AID PROGRAM				
25 Contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$15,200,000 including the present value of defence equipment or supplies or the cost of services made available by Canadian Forces estimated in the amount of \$800,000 and provided by appropriations for those forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....	14,400,000 00	14,384,382 57	15,617 43	14,112,259 11
CIVIL EMERGENCY MEASURES PROGRAM				
30 Program expenditures and contributions.....	\$ 5,000,000 00			
30c To authorize the transfer of \$107,999 from National Defence vote 1, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from vote 1.....	107,999 00			
	5,108,000 00	5,016,512 61	91,487 39	4,990,958 92

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
NATIONAL DEFENCE—Concluded					
Department—Concluded					
		1,827,551,375 05	1,815,680,922 15	11,870,452 90	1,786,292,302 87
Defence Construction (1951) Limited					
35	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.....	\$ 2,195,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	8,118 00			
	Total.....	2,203,118 00	2,195,289 13	7,828 87	2,135,533 42
		1,829,754,493 05	1,817,876,211 28	11,878,281 77	1,788,427,836 29
NATIONAL HEALTH AND WELFARE					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and the grants listed in the Estimates.....	\$ 5,696,000 00			
	1a.....	475,000 00			
	1c To authorize the transfer of \$454,999 from National Health and Welfare vote 20, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 20.....	454,999 00			
	Transfer from Treasury Board vote 5 contingencies.....	510,648 00			
		7,136,648 00	7,025,434 23	111,213 77	5,672,576 45
Stat.	Minister of National Health and Welfare—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		7,153,647 92	7,042,434 15	111,213 77	5,689,576 37
HEALTH SERVICES PROGRAM					
5	Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan and authority to spend revenue received during the year \$ 8,075,000 00				
	5a.....	165,000 00			
		8,240,000 00	8,105,340 37	134,659 63	7,977,281 26
HEALTH INSURANCE AND RESOURCES PROGRAM					
10	Operating expenditures.....	1,604,000 00	1,409,081 13	194,918 87	1,309,066 67
15	The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,300,000 for contributions for the improvement of health services.....	25,294,000 00	19,571,324 54	5,722,675 46	69,062,190 03
Stat.	Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act.....	734,323,132 53	734,323,132 53		635,909,838 25
Stat.	Contributions to the provinces under the Medical Care Act	400,497,393 00	400,497,393 00		180,954,106 02
Stat.	Contributions to the provinces pursuant to the Health Resources Fund.....	37,500,000 00	37,500,000 00		34,382,977 69
		1,199,218,525 53	1,193,300,931 20	5,917,594 33	921,618,178 66

Appropriations and Expenditures by Departments—Continued

Vote	1970-71		1970-71		Unexpended		1969-70	
	Appropriations		Expenditures		Balances		Expenditures	
	\$		\$		\$		\$	
NATIONAL HEALTH AND WELFARE—Concluded								
Department—Concluded								
MEDICAL SERVICES PROGRAM								
20	Program expenditures, contributions and authority to spend revenue received during the year \$ 48,300,000 00							
Less transfers to:—								
	Vote 1.....\$ 454,999 00							
	Vote 30.....103,999 00		558,998 00	47,741,002 00	45,438,942 93	2,302,059 07		40,619,244 11
Expenditures from appropriations not required for 1970-71..								
				47,741,002 00	45,438,942 93	2,302,059 07		2,290 29 40,621,534 40
FOOD AND DRUG SERVICES PROGRAM								
25	Program expenditures.....\$ 15,817,000 00							
	25a.....		22,000 00	15,839,000 00	15,556,000 57	282,999 43		12,181,120 13
WELFARE SERVICES PROGRAM								
30	Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan..\$ 12,326,000 00							
	30c To authorize the transfer of \$103,999 from National Health and Welfare vote 20, Appropriation Act No. 3, 1970 and \$433,000 from National Health and Welfare vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....1 00							
Transfers from:—								
	Vote 20.....		103,999 00					
	Vote 35.....		433,000 00	12,863,000 00	12,426,978 05	436,021 95		10,094,763 88
35	The grants listed in the Estimates and contributions.....\$ 5,999,000 00							
	Less transfer to vote 30.....		433,000 00	5,566,000 00	5,459,162 79	106,837 21		5,632,986 36
Stat.	Family allowances payments.....			557,877,824 34	557,877,824 34			560,049 928 98
Stat.	Youth allowances payments.....			58,020,099 35	58,020,099 35			55,101,899 58
Stat.	Old age assistance and blind and disabled persons allowances—Payment of federal share.....			5,034,921 30	5,034,921 30			6,961,011 16
Stat.	Canada assistance plan—payments to the provinces including residual payments under the Unemployment Assistance Act.....			391,643,349 24	391,643,349 24			294,260,056 66
				1,031,005,194 23	1,030,462,335 07	542,859 16		932,100,646 62
FITNESS AND AMATEUR SPORT PROGRAM								
40	Operating expenditures.....775,000 00							
Stat.	Payments.....			4,661,324 58	4,661,324 58	103,923 78		335,452 00 4,984,362 56
				5,436,324 58	5,332,400 80	103,923 78		5,319,814 56
				2,314,633,694 26	2,305,238,385 09	9,395,309 17		1,925,508,152 00
Medical Research Council								
45	Program expenditures.....404,000 00							
50	The grants listed in the Estimates.....			33,962,000 00	33,962,000 00	1,409 96		324,386 22 30,891,000 00
				34,366,000 00	34,364,590 04	1,409 96		31,215,386 22
	Total.....			2,348,999,694 26	2,339,602,975 13	9,396,719 13		1,956,723,538 22

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
NATIONAL REVENUE				
<i>Details of expenditure and revenue are given in volume II</i>				
Customs and Excise				
1 Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$ 77,880,800 00			
1a.....	327,000 00			
1c To extend the purposes of Custom and Excise vote 1 Appropriation Act No. 3, 1970, to include reimbursement of the Customs and Excise working capital advance account established by loans, investments and advances vote 632, Appropriation Act No. 2, 1954, in the amount of \$2,694.19 for the accumulated deficit in the account, and in the amount of \$56,676.12 for the value of stores which have become obsolete, lost, or destroyed; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$1,235,700.18.....	1 00			
Transfer from Treasury Board vote 5 contingencies.....	1,600 00			
	78,209,401 00	74,424,864 93	3,784,536 07	70,071,310 17
Stat. Minister of National Revenue—salary and motor car allowance.....	16,999 91	16,999 91		16,999 92
Stat. Refunds of amounts credited to revenue in previous years..	3,910 40	3,910 40		1,765 35
	78,230,311 31	74,445,775 24	3,784,536 07	70,090,075 44
Taxation				
5 Program expenditures, including the grant listed in the Estimates and recoverable expenditures on behalf of the Canada Pension Plan.....	86,989,000 00	83,998,737 19	2,990 262 81	74,137,331 43
Stat. Refunds of amounts credited to revenue in previous years..	775 00	775 00		85 00
Stat. Exchequer Court awards.....	32,305 78	32,305 78		27,214 40
	87,022,080 78	84,031,817 97	2,990,262 81	74,164,630 83
Tax Appeal Board				
10 Program expenditures.....	270,000 00	224,040 25	45,959 75	211,359 85
Stat. Salaries of members of the board.....	131,974 81	131,974 81		117,093 12
	401,974 81	356,015 06	45,959 75	328,452 97
Total.....	165,654,366 90	158,833,608 27	6,820,758 63	144,583,159 24

PARLIAMENT

Details of expenditure and revenue are given in volume II

THE SENATE

1 Program expenditures including an allowance in lieu of residence to the Speaker of the Senate.....	3,499,700 00	3,469,516 03	30,183 97	2,928,869 49
Stat. Members of the Senate—salary and motor car allowance of the Speaker of the Senate, and payments to members of the Senate under the Senate and House of Commons Act and the government's contribution to the members of parliament retiring allowances account.....	1,652,336 04	1,652,336 04		1,638,693 52
Expenditures from appropriations not required for 1970-71				3,987 00
	5,152,036 04	5,121,852 07	30,183 97	4,571,550 01

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
PARLIAMENT—Concluded				
HOUSE OF COMMONS				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the deputy chairman and to assistant deputy chairman of committees and the grants as listed in the Estimates and contributions.....	\$13,621,600 00			
5a.....	345,000 00			
	13,966,600 00	13,662,557 19	304,042 81	11,521,119 25
Stat. Members of the House of Commons—salary and allowances of officers and members of the House of Commons under the Senate and House of Commons Act and the government's contributions to the members of parliament retiring allowances account.....	7,382,312 56	7,382,312 56		6,048,222 69
	21,348,912 56	21,044,869 75	304,042 81	17,569,341 94
LIBRARY OF PARLIAMENT				
10 Program expenditures.....	\$ 926,000 00			
10a.....	190,500 00			
	1,116,500 00	1,068,929 04	47,570 96	847,859 86
Total.....	27,617,448 60	27,235,650 86	381,797 74	22,988,751 81
PRIVY COUNCIL				
<i>Details of expenditure and revenue are given in volume II</i>				
PRIVY COUNCIL OFFICE PROGRAM				
1 Program expenditures including maintenance and operation of the Prime Minister's residence, and the payment to each member of the Queen's Privy Council for Canada who is a minister without portfolio of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 5,359,700 00			
1a.....	1,450,000 00			
1c.....	200,000 00			
	7,009,700 00	6,818,756 25	190,943 75	7,155,933 57
Stat. The Prime Minister's salary and motor car allowance.....	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—salary and motor car allowance.....	16,999 92	16,999 92		12,999 96
Stat. Ministers without portfolio—motor car allowances.....	6,960 83	6,960 83		6,650 36
Stat. Allowances to former Prime Ministers.....	33,333 84	33,333 84		33,333 84
	7,110,994 39	6,920,050 64	190,943 75	7,252,917 53
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures.....	386,000 00	297,504 45	88,495 55	
	7,496,994 39	7,217,555 09	279,439 30	7,252,917 53
Central Mortgage and Housing Corporation				
10 To reimburse Central Mortgage and Housing Corporation for the calendar year 1970; for expenditures on housing research and community planning for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects, and for Cite du Havre operating expenditures.....	53,700,000 00	44,010,236 65	9,689,763 35	41,080,345 30
Stat. Housing research and community planning as contemplated by Part V of the National Housing Act, 1954.....	433,882 33	433,882 33		319,310 35

Appropriations and Expenditures by Departments—Continued

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
PRIVY COUNCIL—Concluded					
Central Mortgage and Housing Corporation—Concluded					
Stat.	Contributions to municipalities to assist in clearance, re- planning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954.....				
		2,543,187 58	2,543,187 58		2,190,629 56
		56,677,069 91	46,987,306 56	9,689,763 35	43,590,285 21
Commissioner of Official Languages					
20	Program expenditures.....	\$ 113,000 00			
	20c.....	328,000 00			
			441,000 00	355,425 83	85,574 17
Stat.	Salary and expenses.....		32,716 21	32,716 21	
			473,716 21	388,142 04	85,574 17
Economic Council of Canada					
25	Program expenditures.....	\$ 1,662,000 00			
	25a.....	126,800 00			
	Transfer from Treasury Board vote 5 contingencies.....	6,500 00			
			1,795,300 00	1,745,800 00	49,500 00
					1,630,324 38
Public Service Staff Relations Board					
30	Program expenditures and authority to spend revenue received during the year.....	\$ 1,400,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	7,200 00			
			1,407,200 00	1,299,934 34	107,265 66
					1,224,093 82
Science Council of Canada					
35	Program expenditures.....	\$ 1,300,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	10,500 00			
			1,310,500 00	1,184,740 97	125,759 03
					1,148,839 59
Office of the Chief Electoral Officer					
65	Program expenditures.....	\$ 200,320 00			
	65c.....	68,500 00			
	Transfer from Treasury Board vote 5 contingencies.....	2,700 00			
			271,520 00	256,811 28	14,708 72
Stat.	Salary of the Chief Electoral Officer.....		28,225 27	28,225 27	
Stat.	Expenses of elections.....		933,742 14	933,742 14	
			1,233,487 41	1,218,778 69	14,708 72
					340,914 28
	Total.....		70,394,267 92	60,042,257 69	10,352,010 23
					55,187,374 81
PUBLIC WORKS					
Details of expenditure and revenue are given in volume II					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$12,639,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	169,250 00			
			12,808,250 00	12,074,394 11	733,855 89
Stat.	Minister of Public Works—salary and motor car allowance		16,999 92	16,999 92	
Stat.	Refunds of amounts credited to revenue in previous years..		3,837 82	3,837 82	
			12,829,087 74	12,095,231 85	733,855 89
					10,765,550 32

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
PUBLIC WORKS—Concluded				
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM				
5 Program expenditures and the grants listed in the Estimates	14,274,000 00	13,535,196 86	738,803 14	13,910,665 06
ACCOMMODATION PROGRAM				
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates, and, on a partially recoverable basis, to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa.....\$123,860,000 00				
10a.....	3,085,000 00			
	126,945,000 00	126,831,742 62	113,257 38	107,952,493 66
15 Capital expenditures including expenditures on works on other than federal property.....	105,600,000 00	91,596,057 26	14,003,942 74	83,034,108 42
Stat. Exchequer Court awards.....	5,521 23	5,521 23		125,000 00
	232,550,521 23	218,433,321 11	14,117,200 12	191,111,602 08
MARINE PROGRAM				
20 Operating expenditures and contributions \$ 9,585,000 00				
20a.....	2,662,000 00			
	12,247,000 00	11,389,824 75	857,175 25	9,722,000 00
25 Capital expenditures including expenditures on works on other than federal property.....\$23,735,000 00				
25a.....	1,813,000 00			
	25,548,000 00	23,061,826 21	2,486,173 79	21,345,529 32
Stat. Dry dock subsidies—Canadian Vickers, Montreal.....	180,000 00	180,000 00		180,000 00
Stat. Exchequer Court awards.....	15,389 33	15,389 33		11,361 00
	37,990,389 33	34,647,040 29	3,343,349 04	31,258,890 32
TRANSPORTATION AND OTHER ENGINEERING PROGRAMS				
30 Program expenditures including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster bridge and contributions.....	13,000,000 00	12,373,676 81	626,323 19	12,952,045 89
Stat. Contributions to the provinces under terms of the Trans-Canada Highway Act.....	39,573,136 76	39,573,136 76		26,773,943 97
	52,573,136 76	51,946,813 57	626,323 19	39,725,989 86
Total.....	350,217,135 06	330,657,603 68	19,559,531 38	286,772,697 64
REGIONAL ECONOMIC EXPANSION				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
1 Operating expenditures.....	25,440,400 00	21,968,492 10	3,471,907 90	18,160,308 51
5 Capital expenditures—including authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon river causeway dam project.....	10,073,900 00	4,431,915 38	5,641,984 62	8,409,246 23
10 The grants listed in the Estimates and contributions.....\$231,337,200 00				
10a.....	3,925,000 00			
	235,262,200 00	234,094,729 18	1,167,470 82	144,363,844 00
Stat. Minister of Regional Economic Expansion—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Expenditures from appropriations not required for 1970-71..				8,398,397 92
	270,793,499 92	260,512,136 58	10,281,363 34	179,348,796 58

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
REGIONAL ECONOMIC EXPANSION—Concluded				
Department—Concluded				
Cape Breton Development Corporation				
35 Payment to the Cape Breton Development Corporation to be applied by the corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1970 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, for administrative expenses chargeable to the coal division, and for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1970 fiscal year by the municipalities in respect of the personal property of the corporation if the corporation were not an agent of Her Majesty.....	\$21,000,000 00			
35a.....	5,000,000 00			
	26,000,000 00	25,778,377 00	221,623 00	21,935,092 00
Stat. Payments to the Cape Breton Development Corporation pursuant to sections 19 and 24 of the Cape Breton Development Corporation Act.....	11,540,000 00	11,540,000 00		10,730,000 00
	37,540,000 00	37,318,377 00	221,623 00	32,665,092 00
National Capital Commission				
40 Operating expenditures.....	\$10,900,000 00			
40a.....	400,000 00			
Transfer from Treasury Board vote 5 contingencies.....	25,000 00			
	11,325,000 00	11,300,000 00	25,000 00	10,246,808 96
45 Payment to the National Capital Fund.....	17,100,000 00	17,100,000 00		13,800,000 00
	28,425,000 00	28,400,000 00	25,000 00	24,046,808 96
Total.....	336,758,499 92	326,230,513 58	10,527,986 34	236,060,697 54

SECRETARY OF STATE

Details of expenditure and revenue are given in volume II

Department

ADMINISTRATION PROGRAM

1 Program expenditures.....	\$ 2,027,000 00			
1a.....	249,000 00			
1c To authorize the transfer of \$109,500 from Secretary of State vote 5 and \$68,499 from Secretary of State vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from vote 5.....	109,500 00			
Transfer from vote 10.....	68,499 00			
Transfer from Treasury Board vote 5 contingencies.....	92,000 00			
	2,546,000 00	2,502,886 01	43,113 99	1,898,121 60
Stat. Secretary of State—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
2b* Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—unexpended balance carried forward from 1969-70 appropriations.....	423,723 75	206,570 87	217,152 88	2,187,918 73
Stat. Refunds of amounts credited to revenue in previous years.....	554 15	554 15		1,557 31
	2,987,277 82	2,727,010 95	260,266 87	4,104,597 56

* This vote was included in 1968-69 appropriations.

Appropriations and Expenditures by Departments—Continued

Vote			1970-71	1970-71	Unexpended	1969-70
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
SECRETARY OF STATE—Continued						
Department—Continued						
BILINGUALISM DEVELOPMENT PROGRAM						
5	Operating expenditures.....	\$ 1,303,000 00				
	5a.....	600,000 00				
	Transfer from Treasury Board vote 5 contingencies.....	9,300 00				
		<u>1,912,300 00</u>				
	Less transfers to:					
	Vote 1.....	\$ 109,500 00				
	Vote 15.....	41,500 00				
	Vote 20.....	49,999 00				
	Vote 25.....	29,999 00				
	Vote 30.....	119,999 00				
		<u>350,997 00</u>				
			1,561,303 00	1,537,366 87	23,936 13	503,247 59
10	The grants listed in the Estimates and contributions.....	\$52,228,000 00				
	Less transfers to:					
	Vote 1.....	\$ 68,499 00				
	Vote 35.....	324,999 00				
		<u>393,498 00</u>				
			51,834,502 00	51,814,713 44	19,788 56	1,199,072 56
			53,395,805 00	53,352,080 31	43,724 69	1,702,320 15
ARTS AND CULTURAL SUPPORT PROGRAM						
15	Operating expenditures.....	\$ 599,000 00				
	15a.....	9,000 00				
	15c To authorize the transfer of \$41,500 from Secretary of State vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	670,000 00				
	Transfer from vote 5.....	41,500 00				
	Transfer from Treasury Board vote 5 contingencies.....	4,812 00				
		<u>1,324,312 00</u>				
			1,324,312 00	1,318,053 81	6,258 19	414,671 00
20	The grants listed in the Estimates.....	\$ 5,403,000 00				
	20c To authorize the transfer of \$49,999 from Secretary of State vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00				
	Transfer from vote 5.....	49,999 00				
		<u>5,453,000 00</u>				
			5,453,000 00	5,452,999 52	48	381,500 00
			6,777,312 00	6,771,053 33	6,258 67	796,171 00
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM						
22a	Payments in the 1970-71 and 1971-72 fiscal years in respect of program expenditures, grants and contributions.....		10,000,000 00	155,106 05	9,844,893 95	
EDUCATION SUPPORT PROGRAM						
25	Program expenditures and the grant listed in the Estimates.....	\$ 325,000 00				
	25c To authorize the transfer of \$29,999 from Secretary of State vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00				
	Transfer from vote 5.....	29,999 00				
	Transfer from Treasury Board vote 5 contingencies.....	3,700 00				
		<u>358,700 00</u>				
			358,700 00	332,730 02	25,969 98	186,761 61
Stat.	Post-secondary education payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967.....		388,268,988 00	388,268,988 00		301,433,169 00
			338,627,688 00	388,601,718 02	25,969 98	401,619,930 61

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
SECRETARY OF STATE—Continued					
Department—Concluded					
TRANSLATION PROGRAM					
30	Program expenditures and the grants listed in the Estimates.....	\$ 8,000,000 00			
	30a.....	470,000 00			
	30c To authorize the transfer of \$119,999 from Secretary of State vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 5.....	119,999 00			
	Transfer from Treasury Board vote 5 contingencies.....	139,200 00			
			8,729,200 00	8,551,925 44	177,274 56
					6,263,257 44
CITIZENSHIP DEVELOPMENT PROGRAM					
35	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 4,006,000 00			
	35a.....	1,955,000 00			
	35c To authorize the transfer of \$324,999 from Secretary of State vote 40, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 10.....	324,999 00			
	Transfer from Treasury Board vote 5 contingencies.....	64,000 00			
			6,350,000 00	6,315,693 99	34,306 01
					3,367,076 97
CITIZENSHIP REGISTRATION PROGRAM					
40	Program expenditures.....	\$ 1,800,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	11,900 00			
			1,811,900 00	1,759,913 37	51,986 63
					1,587,597 20
			478,679,182 82	468,234,501 46	10,444,681 36
					319,440,950 93
Canada Council					
45	Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the Act.....		24,200,000 00	24,200,000 00	23,700,000 00
Canadian Broadcasting Corporation					
50	Payment to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service.....		166,000,000 00	166,000,000 00	166,000,000 00
Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act.....		997,866 79	997,866 79	429,501 21
Canadian Radio-Television Commission					
60	Program expenditures and contributions..	\$ 3,300,000 00			
	60c.....	45,000 00			
			3,345,000 00	3,292,004 25	52,995 75
					2,783,872 90

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
SECRETARY OF STATE—Continued					
Company of Young Canadians					
70	Payment to the Company of Young Canadians.....	1,900,000 00	1,900,000 00		1,900,000 00
National Arts Centre Corporation					
75	Payments to the National Arts Centre Corporation.....	2,625,000 00	2,625,000 00		2,500,000 00
National Film Board					
80	Program expenditures and the grant listed in the Estimates.....	\$10,012,600 00			
	80a.....	440,200 00			
	Transfer from Treasury Board vote 5 contingencies.....	113,267 00			
		10,566,067 00	10,288,131 00	277,936 00	10,463,797 75
Stat.	Exchequer Court awards.....	90,430 63	90,430 63		
		10,656,497 63	10,378,561 63	277,936 00	10,463,797 75
National Library					
85	Program expenditures, including a payment of \$200,000 to the National Library Purchase Account for the purpose of acquiring books.....	\$ 2,600,000 00			
	85c To increase from \$200,000 to \$235,000 the payment to the National Library Purchase Account for the purpose of acquiring books.....	1 00			
	Transfer from Treasury Board vote 5 contingencies.....	15,200 00			
		2,615,201 00	2,544,753 23	70,447 77	1,998,282 73
National Museums of Canada					
90	Program expenditures, the grant listed in the Estimates, \$1,050,000 for the purchase of objects for the collections of the corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the corporations purposes.....	\$ 8,217,000 00			
	90c To increase from \$1,050,000 to \$1,166,000 the amount that may be used for the purchase of objects for the collections of the corporation and to provide a further amount of.....	116,000 00			
		8,333,000 00	8,209,516 73	123,483 27	7,338,665 62
Public Archives					
95	Program expenditures.....	\$ 2,817,000 00			
	95a.....	5,000 00			
	95c.....	759,000 00			
	Transfer from Treasury Board vote 5 contingencies.....	124,200 00			
		3,705,200 00	3,651,401 34	53,798 66	2,405,016 48

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
SECRETARY OF STATE—Concluded				
Public Service Commission				
100 Program expenditures including payments to retired public servants and the estimates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the costs of the Public Service Bilingual and Bicultural Development Program, and authority to spend revenue received during the year.....	\$16,783,000 00			
Transfer from Treasury Board vote 5 contingencies.....	36,000 00			
	16,819,000 00	15,820,244 95	998,755 05	14,108,935 86
Expenditures from appropriations not required for 1970-71..				16 00
	16,819,000 00	15,820,244 95	998,755 05	14,108,951 86
Office of the Representation Commissioner				
Stat. Salary of the Representation Commissioner.....	26,982 89	26,982 89		26,953 31
Stat. Expenses of the Office of the Representation Commissioner	59,035 97	59,035 97		60,254 62
	86,018 86	86,018 86		87,207 93
Total.....	719,961,967 10	707,939,869 24	12,022,097 86	553,156,247 41
SOLICITOR GENERAL				
<i>Details of expenditure and revenue are given in volume II</i>				
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures and the grants listed in the Estimates	\$ 1,382,000 00			
Transfer from Treasury Board vote 5 contingencies.....	25,640 00			
	1,407,640 00	1,350,888 21	56,751 79	824,326 28
Stat. Solicitor General—salary and motor car allowance.....	16,999 90	16,999 90		16,999 92
	1,424,639 90	1,367,888 11	56,751 79	841,326 20
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary Service—operating expenditures including compensation to discharged inmates permanently disabled while in penitentiaries, and the grants listed in the Estimates.....	\$57,559,000 00			
Transfer from Treasury Board vote 5 contingencies.....	14,000 00			
	57,573,000 00	56,477,071 55	1,095,928 45	51,121,623 50
10 Penitentiary Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$21,106,000 00			
Less transfers to:				
Vote 15.....	\$ 574,999 00			
Vote 25.....	2,899,998 00			
	3,474,997 00			
	17,631,003 00	14,019,318 28	3,611,684 72	15,941,576 33

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
SOLICITOR GENERAL—Concluded				
Correctional Services—Concluded				
CORRECTIONAL SERVICES PROGRAM—Concluded				
15 National Parole Board—operating expenditures and the grants listed in the Estimates.....	\$ 4,345,000 00			
15c To authorize the transfer of \$574,999 from Solicitor General vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from vote 10.....	574,999 00			
	4,920,000 00	4,600,228 98	319,771 02	2,894,412 66
Stat. Pensions and other benefits.....	19,702 67	19,702 67		20,907 04
Stat. Refunds of amounts credited to revenue in previous years..	31 34	31 34		42 90
Expenditures from appropriations not required for 1970-71..				546 50
	80,143,737 01	75,116,352 82	5,027,384 19	69,979,108 93
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures, the grants listed in the Estimates, and authority to spend revenue received during the year.....	\$104,351,000 00			
20a.....	272,000 00			
20c To extend the purposes of Solicitor General vote 20, Appropriation Act No. 3, 1970 to authorize the deletion from the account of certain debts due and claims by Her Majesty in the amount of \$14,050.....	1 00			
Transfer from Treasury Board vote 5 contingencies.....	30,500 00			
	104,653,501 00	101,525,771 30	3,127,729 70	81,667,310 94
25 Capital expenditures.....	\$11,146,000 00			
25a To authorize the transfer of \$2,000,000 from Solicitor General vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	472,000 00			
25c To authorize the transfer of \$899,998 from Solicitor General vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfers from vote 10.....	2,899,998 00			
	14,517,999 00	13,340,067 50	1,177,931 50	7,134,512 91
Stat. Pensions and other benefits.....	29,094,462 27	29,094,462 27		24,436,255 07
Stat. Royal Canadian Mounted Police Superannuation Account—Additional interest on the balance in the account	2,328,141 43	2,328,141 43		
Stat. Exchequer Court awards.....	16,353 17	16,353 17		25,702 97
	150,610,456 87	146,304,795 67	4,305,661 20	113,263,781 89
Total.....	232,178,833 78	222,789,036 60	9,389,797 18	184,084,217 02

SUPPLY AND SERVICES

Details of expenditure and revenue are given in volume II

Department**ADMINISTRATION PROGRAM**

1 Program expenditures.....	\$ 3,890,000 00			
Transfer from Treasury Board vote 5 contingencies.....	469,161 00			
	4,359,161 00	4,185,128 76	174,032 24	4,044,927 13
Stat. Minister of Supply and Services—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	4,376,160 92	4,202,128 68	174,032 24	4,061,927 05

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
SUPPLY AND SERVICES—Continued				
Department—Continued				
SUPPLY PROGRAM				
5 Program expenditures and grants to municipalities in lieu of taxes on Crown owned defence plants operated by private contractors.....	\$22,453,000 00			
5a.....	592,000 00			
5c To extend the purposes of Supply and Services vote 5, Appropriation Act No. 3, 1970 to include reimbursement of the Supply and Services Revolving Fund established by Loans, Investments and Advances vote L18e, Appropriation Act No. 4, 1966 in the amount of \$50,013 for the value of stores which have become excess to requirements or obsolete in the fiscal year 1969-70; reimbursement of the Defence Production Revolving Fund established by section 16 (1) of the Defence Production Act in the amount of \$104,064 for net losses on sale and disposed of stocked materials.....	1 00			
	23,045,001 00			
Less transfer to vote 15.....	680,000 00			
		22,365,001 00	21,607,026 16	757,974 84
Expenditures from appropriations not required for 1970-71..				28,194,135 46
		22,365,001 00	21,607,026 16	757,974 84
				682,440 00
				28,194,135 46
SERVICES PROGRAM				
10 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and in respect of the services provided under Part V of the Government Organization Act, 1969 and authority to spend revenue received during the year.....	\$ 34,970,000 00			
10a To extend the purposes of Supply and Services vote 10, Appropriation Act No. 3, 1970 to include reimbursement in the amount of \$1,242,551 for the accumulated operating loss to September 30, 1970 of the Computer Services Bureau working capital advance account established by Loans, Investments and Advances vote L99e Appropriation Act No. 4, 1966 for the purpose of providing data processing and related services to other government departments and agencies and to provide a further amount of.....	1,570,551 00			
10c.....	1,101,000 00			
		37,641,551 00	36,489,008 16	1,152,542 84
				40,702,717 90
		64,382,712 92	62,298,163 00	2,084,549 92
				76,846,336 87
Canadian Arsenals Limited				
15 Program expenditures.....	\$ 350,000 00			
15a.....	60,000 00			
15c To authorize the transfer of \$680,000 from Supply and Services vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	522,000 00			
Transfer from vote 5.....	680,000 00			
		1,612,000 00	1,519,211 76	92,788 24
				465,589 51
Canadian Commercial Corporation				
20 Program expenditures.....		3,930,000 00	3,865,000 00	65,000 00
				3,421,966 95

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
SUPPLY AND SERVICES—Concluded					
Information Canada					
25	Program expenditures and to establish the Office of Director Information Canada within the Department of Supply and Services, to provide that the Director shall have the rank and status of a deputy head of a department, and be appointed by the Governor in Council to hold office during pleasure, and as such shall, under the Minister of Supply and Services or such other member of the Queen's Privy Council for Canada as may be designated by the Governor in Council administer a consolidated information service in respect of all matters assigned to the Director by the Minister of Supply and Services, and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public.....	\$ 7,355,000 00			
25a	.....	555,000 00			
		7,910,000 00	6,964,850 64	945,149 36	5,445,559 42
	Total	77,834,712 92	74,647,225 40	3,187,487 52	82,291,896 29
TRANSPORT					
<i>Details of expenditure and revenue are given in volume II</i>					
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including contributions and the reimbursement of the Department of Transport Revolving Fund for the value of stores which have become obsolete, unserviceable, lost or destroyed \$ 9,212,000 00				
1a	To extend the purposes of Transport vote 1, Appropriation Act No. 3, 1970 to include authority to spend revenue received during the year.....	1 00			
	Transfer from Treasury Board vote 5 contingencies.....	5,100 00			
		9,217,101 00	8,467,764 70	749,336 30	7,304,469 38
Stat.	Minister of Transport—salary and motor car allowance....	16,999 92	16,999 92		16,769 91
Stat.	Refunds of amounts credited to revenue in previous years....	38,149 69	38,149 69		43,310 86
		9,272,250 61	8,522,914 31	749,336 30	7,364,550 15
MARINE SERVICES PROGRAM					
5	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services, performed on behalf of individuals, outside agencies and other governments, and authority to spend revenue received during the year.....	\$69,848,000 00			
5a	.....	3,601,000 00			
5c	To authorize the transfer of \$1,218,986 from Transport vote 10 and \$298,450 from Transport vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfers from:—				
	Vote 10.....	1,218,986 00			
	Vote 35.....	298,450 00			
	Transfer from Treasury Board vote 5 contingencies.....	62,400 00			
		75,028,837 00	73,904,666 54	1,124,170 46	66,539,373 29

Appropriations and Expenditures by Departments—Continued

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
TRANSPORT—Continued					
Department—Continued					
MARINE SERVICES PROGRAM—Concluded					
10	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies.....	\$20,352,000 00			
10a.....		1,197,000 00			
		21,549,000 00			
	Less transfer to vote 5.....	1,218,986 00			
			20,330,014 00	17,034,694 58	3,295,319 42
			8,392 00	8,392 00	
Stat.	Exchequer Court awards.....		95,367,243 00	90,947,753 12	4,419,489 88
					95,566,985 52
RAILWAYS AND STEAMSHIPS PROGRAM					
20	Operating expenditures, including payments for the amortization of the cost of ferry vessels and related equipment and payments to Canadian National Railway Company to be applied by the company in payment of the deficits arising in the operations in the calendar year 1970 of the following ferry services:				
	Newfoundland ferry and terminals; Newfoundland coastal service, Prince Edward Island ferry and terminals and Yarmouth, N.S.—Bar Harbor Maine, U.S.A.....	\$32,600,000 00			
20a.....		1,500,000 00			
20c	To authorize the transfer of \$424,999 from Transport vote 30, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from vote 30.....	424,999 00			
			34,525,000 00	34,054,198 96	470,801 04
25	Capital expenditures, including expenditures on works on other than federal property.....		7,900,000 00	7,898,806 35	1,193 65
30	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees Provident Fund Act so as to make the minimum allowance payable in the calendar year 1970 \$30 per month instead of \$20 per month as fixed by the said Act.....	\$ 7,245,000 00			
	Less transfer to vote 20.....	424,999 00			
			6,820,001 00	6,662,679 05	157,321 95
Stat.	Payments to the Canadian National Railways in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (vote 107, Appropriation Act No. 5, 1963).....				900,922 12
	Expenditures from appropriations not required for 1970-71..				125,000 00
			50,178,722 14	49,549,405 50	629,316 64
					47,380,555 96
AIR SERVICES PROGRAM					
35	Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year.....	\$125,450,000 00			
35a.....		1,583,000 00			
35c	To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$199,457 49.....	1 00			
	Transfer from Treasury Board vote 5 contingencies.....	108,400 00			
		127,141,401 00			
	Less transfer to vote 5.....	298,450 00			
			126,842,951 00	121,412,446 06	5,430,504 94
					107,396,338 78

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
TRANSPORT—Continued				
Department—Concluded				
AIR SERVICES PROGRAM—Concluded				
40 Capital expenditures including contributions towards construction done by local or private authorities	\$41,310,000 00			
40a.....	258,200 00			
	41,568,200 00	39,656,858 80	1,911,341 20	36,961,431 78
	168,411,151 00	161,069,304 86	7,341,846 14	144,357,770 56
	323,229,366 75	310,089,377 79	13,139,988 96	294,669,862 19
Canadian National Railways				
50 Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1970 in respect of the Canadian National Railways system.....	\$25,000,000 00			
50c.....	5,000,000 00			
	30,000,000 00	29,709,064 00	290,936 00	24,646,454 00
Canadian Transport Commission				
55 Operating expenditures.....	9,659,000 00	7,285,542 94	2,373,457 06	5,872,747 38
60 The grants listed in the Estimates and contributions including an amount of \$20,000,000 to be credited to the railway grade crossing fund in the current fiscal year for the purposes of the fund; to increase to \$65,000,000 the commitments for the purposes of the fund during the current and subsequent fiscal years; to repeal, effective April 1, 1970, subsection (5) of section 265 of the Railway Act and to authorize the making of payments during the current and subsequent fiscal years in the amounts authorized by and for the purposes of and subject to the provisions of subsection (2) of section 265 of the Railway Act in force on the 30th day of January 1970.....	\$43,722,000 00			
60a To extend the purposes of Transport vote 60 Appropriation Act No. 3, 1970 to provide that subsection (2) of section 6 of the Atlantic Region Freight Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section 6 of that Act.....	1 00			
	43,722,001 00	42,278,953 55	1,443,047 45	34,009,187 59
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act.....	65,663,994 00	65,663,994 00		79,666,653 00
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	2,821,930 13	2,821,930 13		4,377,984 57
Expenditures from appropriations not required for 1970-71...				5,000,000 00
	121,866,925 13	118,050,420 62	3,816,504 51	128,926,572 54
National Harbours Board				
65 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1970 in the operation of the Jacques Cartier Bridge, Montreal Harbour.....	500,000 00	500,000 00		718,603 00

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
TRANSPORT—Concluded				
National Harbours Board—Concluded				
70 Payments to the National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1970.....	800,000 00	800,000 00		4,295,083 57
75 To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others, for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour, such amount to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest.....	1,200,000 00	1,200,000 00		3,000,000 00
<i>Expenditures from appropriations not required for 1970-71..</i>				615,371 30
	2,500,000 00	2,500,000 00		8,629,057 87
St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
85 Payments to the St Lawrence Seaway Authority, upon application approved by the Minister of Transport, made by the authority to the Minister of Finance to be applied by the authority in payment of the deficit arising in the calendar year 1970 in respect of the operation of the Welland Canal section of the deep waterway between the Port of Montreal and Lake Erie.... \$ 9,400,000 00 <i>Less transfer to vote 95.....</i> 199,999 00				
	9,200,001 00	8,165,116 06	1,034,884 94	7,931,610 69
95 Payments to the St Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1970-71 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursement by the authority of revenues derived from the operation and management of such canals and works..... \$ 1,800,000 00 95a To authorize the transfer of \$199,999 from Transport vote 85, Appropriation Act No. 3, 1970 for the purposes of this vote..... 1 00 Transfer from vote 85..... 199,999 00				
	2,000,000 00	1,714,625 00	285,375 00	2,299,180 00
Stat. Payment to the St Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the authority and paid into the consolidated revenue fund....	198,366 08	198,366 08		239,874 05
	11,398,367 08	10,078,107 14	1,320,259 94	10,470,664 74
Total.....	488,994,658 96	470,426,969 55	18,567,689 41	467,342,611 34

TREASURY BOARD

Details of expenditure and revenue are given in volume II

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

1 Program expenditures and grants listed in the Estimates..... \$ 8,000,000 00 Transfer from Treasury Board vote 5 contingencies..... 54,800 00				
	8,054,800 00	7,739,657 94	315,142 06	6,446,651 45
Stat. President of the Treasury Board—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	8,071,799 92	7,756,657 86	315,142 06	6,463,651 37

Appropriations and Expenditures by Departments—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
TREASURY BOARD—Continued				
GOVERNMENT CONTINGENCIES PROGRAM				
5 Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations and to authorize expenditures during the period ending April 30, 1971 in respect of salary increases for persons employed in the Public Service payable with respect to 1970-71 and previous fiscal years, to establish as a reserve the unexpended balance of this vote from which payments may be made in respect of the aforesaid salary increases, and to provide that such expenditures shall be recorded in the Accounts of Canada as a transaction of the 1970-71 fiscal year.....	\$55,000,000 00			
5a.....	25,000,000 00			
	80,000,000 00			
Less transfers.....	14,962,428 00			
	65,037,572 00	65,037,572 00		58,655,978 62
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
10 Government's share of surgical-medical and other insurance premiums determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in vote 124, Appropriation Act No. 6, 1960, Finance vote 85a, Appropriation Act No. 5, 1963 and Finance vote 20b, Appropriation Act No. 10, 1964 and government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada, to the Unemployment Insurance Fund in respect of government employees paid through the central pay office, and to the Hospital Insurance (outside Canada) Plan.....	18,425,000 00	17,260,102 93	1,164,897 07	15,195,940 63
Stat. Government's contribution as an employer under the Canada Pension Plan and the Quebec Pension Plan and to the Superannuation Account and the Public Service Death Benefit Account, payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act.....	200,917,930 56	200,917,930 56		188,372,508 08
Stat. Additional interest on the balance in the Superannuation Account.....	49,490,732 58	49,490,732 58		
Stat. Write-off of assets.....	353 50	353 50		1,466 89
Stat. Refunds of amounts credited to revenue in previous years	22,903 00	22,903 00		153,000 00
	268,856,919 64	267,692,022 57	1,164,897 07	203,722,915 60
SPECIAL PROGRAM				
11a Expenses of the advisory committee on parliamentary salaries and expenses.....	30,700 00	29,373 02	1,326 98	2,500 00
Expenditures from appropriations not required for 1970-71..	30,700 00	29,373 02	1,326 98	598,160 00
	341,996,991 56	340,515,625 45	1,481,366 11	269,443,205 59

Appropriations and Expenditures by Departments—Continued

Vote				
	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
TREASURY BOARD—Concluded				
National Research Council of Canada				
15 Operating expenditures including authority to spend revenue received by the council through the conduct of its operations.....	\$47,436,800 00			
Transfer from Treasury Board vote 5 contingencies.....	34,000 00			
	47,470,800 00	46,592,400 00	878,400 00	46,596,715 72
20 Capital expenditures.....	\$ 5,953,000 00			
20a.....	6,500 00			
	5,959,500 00	4,674,673 80	1,284,826 20	4,000,000 00
25 The grants listed in the Estimates.....	72,227,000 00	71,650,182 65	576,817 35	71,055,139 55
	125,657,300 00	122,917,256 45	2,740,043 55	121,651,855 27
Total.....	467,654,291 56	463,432,881 90	4,221,409 66	391,095,060 86
VETERANS AFFAIRS				
<i>Details of expenditure and revenue are given in volume II</i>				
ADMINISTRATION PROGRAM				
1 Program expenditures.....	7,491,400 00	7,278,210 78	213,189 22	4,669,339 18
Stat. Minister of Veterans Affairs—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years.....	2,773 90	2,773 90		10,193 68
	7,511,173 82	7,297,984 60	213,189 22	4,696,532 78
WELFARE SERVICES PROGRAM				
5 War Veterans Allowance Board—operating expenditures...	358,000 00	312,945 14	45,054 86	346,174 48
10 War Veterans Allowance Board—grants and contributions	93,350,000 00	88,909,164 89	4,440,835 11	92,037,701 00
15 Operating expenditures.....	\$ 7,034,000 00			
15c To extend the purposes of Veterans Affairs vote 15, Appropriation Act No. 3, 1970 to include reimbursement in the amount of \$50,000 for the accumulated operating loss to March 31, 1971 of the Vetcraft working capital advance account established by vote 517, Appropriation Act No. 5, 1958 for financing the manufacture of Remembrance Day poppies and wreaths and to authorize the transfer of \$49,999 from Veterans Affairs vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from vote 35.....	49,999 00			
	7,084,000 00	6,833,815 22	250,184 78	7,071,717 88
20 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board.....	12,879,600 00	12,164,026 82	715,573 18	11,420,316 60
Stat. War service gratuities, re-establishment credits and repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans Land Act.....	240,906 21	240,906 21		263,425 65
Stat. Returned soldiers insurance actuarial liability adjustment..	265,877 23	265,877 23		395,886 12
Stat. Veterans insurance actuarial liability adjustment.....	1,023,428 25	1,023,428 25		986,811 88
	115,201,811 69	109,750,163 76	5,451,647 93	112,522,033 61
PENSIONS PROGRAM				
30 Operating expenditures.....	3,880,000 00	3,437,139 43	442,860 57	3,706,415 02
35 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board.....	\$218,670,000 00			
Less transfers to				
Vote 15.....	\$ 49,999 00			
Vote 45.....	1,676,498 00	1,726,497 00		
	216,943,503 00	212,920,297 49	4,023,205 51	218,609,141 45
	220,823,503 00	216,357,436 92	4,466,066 08	222,315,556 47

Appropriations and Expenditures by Departments—Concluded

Vote	1970-71		1970-71		Unexpended		1969-70	
	Appropriations		Expenditures		Balances		Expenditures	
	\$		\$		\$		\$	
VETERANS AFFAIRS—Concluded								
TREATMENT SERVICES PROGRAM								
40	Operating expenditures, contributions, and authority to spend revenue received during the year \$62,827,000 00							
	40c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$302,579.88.....		1 00					
	Transfer from Treasury Board vote 5 contingencies.....		88,800 00					
				62,915,801 00	58,985,489 55	3,930,311 45		60,373,210 78
45	Capital expenditures including contributions to provinces and other authorities towards such costs.....		\$ 5,752,000 00					
	45a To authorize the transfer of \$1,296,499 from Veterans Affairs vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....		1 00					
	45c To authorize the transfer of \$379,999 from Veterans Affairs vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....		1 00					
	Transfers from vote 35.....		1,676,498 00					
				7,428,500 00	7,428,234 04	265 96		11,741,908 58
				70,344,301 00	66,413,723 59	3,930,577 41		72,115,119 36
VETERANS' LAND ADMINISTRATION PROGRAM								
50	Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....		\$ 5,693,000 00					
	50c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,175.87 of which \$5,175.87 represents items that have been carried in the Statement of Assets and Liabilities.....		1 00					
				5,693,001 00	5,323,656 68	369,344 32		5,951,483 15
Stat.	Reduction in Veterans Land Act advances.....		15,646 60		15,646 60			34,074 66
Stat.	Provision for reserve for conditional benefits, Veterans Land Act.....		4,789,154 00		4,789,154 00			4,719,418 79
Stat.	Write-off of active assets.....		13,513,97		13,513 97			4,931 72
			10,511,315 57		10,141,971 25	369,344 32		10,709,908 32
Total.....				424,392,105 08	409,961,280 12	14,430,824 96		422,359,150 54
Total for all departments.....				13,450,004,405 41	13,182,143,535 96	267,860,869 45		11,921,594,982 11

SECTION 10

1970-71 PUBLIC ACCOUNTS

Statement of Assets and Liabilities

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THE GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1971

(with comparative figures as at March 31, 1970)

	March 31, 1971	March 31, 1970	Net increase or decrease (-) during 1970-71
ASSETS	\$	\$	\$
1. Current assets—			
(a) Cash, schedule A, page 7.....	1,578,048,347	1,030,431,060	547,617,287
(b) Securities held for the securities investment account at amortized cost.....	56,931,602	97,369,756	-40,438,154
(c) Other current assets, schedule B, page 7.....	52,698,352	43,617,918	9,080,434
	1,687,678,301	1,171,418,734	516,259,567
2. Departmental working capital advances, schedule C, page 7.....	215,551,369	200,962,264	14,589,105
3. Foreign exchange reserve accounts—			
(a) Exchange Fund Account—(value of investments from advances on basis of closing market rates at March 31, 1971 \$4,338,159,534 and at official parity rates at March 31, 1970 \$3,250,682,155).....	4,578,423,991	3,220,399,866	1,358,024,125
(b) Canada's subscription to capital of the International Monetary Fund.....	1,148,880,764	800,000,000	348,880,764
	5,727,304,755	4,020,399,866	1,706,904,889
4. Social security accounts—			
Canada Pension Plan investment fund, schedule D, page 9.....	3,701,275,000	2,832,734,000	868,541,000
5. Investments held for retirement of unmatured debt.....	6,875,017	13,817,571	-6,942,554
6. Advances, loans and investments—Domestic, schedule E, page 9—			
(a) Loans to, and investments in, crown corporations.....	10,606,167,948	9,485,078,524	1,121,089,424
Recovery likely to require parliamentary appropriations.....	149,085,810	149,451,624	-365,814
(b) Loans to provincial governments.....	359,949,199	319,649,195	40,300,004
(c) Municipal Development and Loan Board advances.....	263,554,972	272,776,567	-9,221,595
(d) Veterans Land Act fund (less reserve for conditional benefits).....	492,339,217	472,078,796	20,260,421
(e) Miscellaneous.....	320,265,483	222,041,299	98,224,184
	12,191,362,629	10,921,076,005	1,270,286,624
7. Advances, loans and investments—External, schedule F, page 14—			
(a) Loans to national governments.....	1,406,097,348	1,327,927,779	78,169,569
(b) Subscriptions to capital of and working capital advances and loans to, international organizations.....	275,035,884	247,038,157	27,997,727
(c) Investments in United States dollar securities issued by other than the Government of Canada—Columbia River Treaty.....	25,754,161	58,041,661	-32,287,500
	1,706,887,393	1,633,007,597	73,879,796
8. Securities held in trust, schedule G, page 15.....	124,490,532	114,363,168	10,127,364
9. Deferred charges—			
(a) Unamortized portions of actuarial deficiencies—			
Canadian forces superannuation account.....	227,240,000	254,805,600	-27,565,600
Public service superannuation account.....	311,196,400	283,708,400	27,488,000
Royal Canadian Mounted Police superannuation account.....	30,005,400	29,282,800	722,600
(b) Unamortized loan flotation costs, section 11, page 10.....	175,143,932	182,798,793	-7,654,861
	743,585,732	750,595,593	-7,009,861
10. Capital assets.....	1	1	
11. Inactive loans and investments, schedule H, page 16.....	94,824,381	94,824,381	
Total recorded assets.....	26,199,835,110	21,753,199,180	4,446,635,930
12. Less: Reserve for losses on realization of assets.....	-546,384,065	-546,384,065	
Net recorded assets.....	25,653,451,045	21,206,815,115	4,446,635,930
13. Net debt, represented by excess of liabilities over net recorded assets, schedule I, page 16.....	17,322,374,244	16,943,282,116	379,092,128
	42,975,825,289	38,150,097,231	4,825,728,058

The notes appearing on page 4 are an integral part of this Statement of Assets and Liabilities.

S. S. REISMAN,
Deputy Minister of Finance.H. R. BALLS,
Deputy Receiver General for Canada.

	March 31, 1971	March 31, 1970	Net increase or decrease (—) during 1970-71
LIABILITIES	\$	\$	\$
14. Current and demand liabilities, schedule J, page 17			
(a) Outstanding cheques.....	630,333,381	515,879,534	114,453,847
(b) Accounts payable (that portion paid in April of the next following year).....	582,300,567	602,615,259	—20,314,692
(c) Non-interest-bearing notes payable to international organizations.....	7,048,532	15,065,400	—8,016,868
(d) Matured debt outstanding.....	32,729,140	21,224,215	11,504,925
(e) Interest due and outstanding.....	325,577,376	161,642,454	163,934,922
(f) Interest accrued.....	495,600,944	434,022,517	61,578,427
(g) Other current liabilities.....	61,601,666	58,361,351	3,240,315
	2,135,191,606	1,808,810,730	326,380,876
15. Foreign exchange reserve accounts—			
(a) Non-interest-bearing notes payable to the International Monetary Fund....	635,000,000	364,000,000	271,000,000
(b) Allocation of Special Drawing Rights in the International Monetary Fund..	253,423,990	134,399,865	119,024,125
	888,423,990	498,399,865	390,024,125
16. Deposit and trust accounts, schedule K, page 19.....	439,183,779	491,881,909	—52,698,130
17. Annuity, insurance and pension accounts, schedule L, page 23			
(a) Social security accounts			
Canada Pension Plan.....	3,843,577,393	2,932,257,696	911,319,697
Old Age Security Fund.....	728,422,342	721,397,687	7,024,655
Unemployment Insurance Fund.....	25,055,620	11,775,436	13,280,184
(b) Superannuation accounts.....	7,760,361,754	7,071,581,403	688,780,351
(c) Other.....	1,445,263,043	1,447,492,221	—2,229,178
	13,802,680,152	12,184,504,443	1,618,175,709
18. Undisbursed balances of appropriations to special accounts, schedule M, page 23	266,598,006	273,398,077	—6,800,071
19. Refundable corporation tax.....	3,064,986	38,148,275	—35,083,289
20. Provision for compound interest on Canada Savings Bonds, schedule N, page 24	18,582,473	20,301,180	—1,718,707
21. Deferred credits, schedule O, page 24.....	216,813,957	192,928,440	23,885,517
22. Suspense accounts, schedule P, page 24.....	4,129,739	4,584,083	—454,344
23. Unmatured debt, schedule Q, page 26			
(a) Bonds.....	21,466,156,601	19,742,140,229	1,724,016,372
(b) Treasury bills.....	3,735,000,000	2,895,000,000	840,000,000
	25,201,156,601	22,637,140,229	2,564,016,372
NOTE:			
The indirect or contingent liabilities of the Government of Canada, consisting of railway securities guaranteed as to principal and interest \$1,004,536,725; other guarantees of \$9,532,472,561; together with certain indeterminate guarantees, are listed on page 82.			
Total liabilities.....	42,975,825,289	38,150,097,231	4,825,728,058

Auditor General's Certificate

The above Statement has been examined in accordance with the provisions of the Financial Administration Act. I have obtained all the information and explanations I have required and, subject to the comments in my report to the House of Commons, I certify that the Statement is in agreement with the accounts maintained by the Receiver General for Canada and that, in my opinion, it exhibits a correct view of the financial position of Canada as at March 31, 1971.

A. M. HENDERSON,
Auditor General.

Notes to Statement of Assets and Liabilities as at March 31, 1971

The increase in net debt reflects the budgetary deficit of \$379,092,128.

Additional liabilities for the Public Service superannuation account, the Canadian Forces superannuation account and the Royal Canadian Mounted Police superannuation account arising out of pay increases have been credited to these accounts and charged to deferred charges and are being amortized over a five-year period in accordance with the amendments to the superannuation acts.

Unmatured debt includes bonds payable in U.S. dollars in the amount of \$243,528,000 U.S. converted at the official parity rate of \$1 U.S.=\$1.08108 Canadian and bonds payable in Deutsche Marks in the amount of DM250,000,000 converted at the official parity rate of DM 3.66=\$1.08108 Canadian. Bonds payable in Italian Lire in the amount of Lire 62,500,000,000 converted at the official parity rate of Italian Lire 625=\$1.08108 Canadian matured or were cancelled during 1970-71.

The liability for the allocation of Special Drawing Rights issued by the International Monetary Fund has been recorded in the accounts of Canada in accordance with the Fund's accounting recommendations to participants. Although the liability arises from transactions associated with foreign exchange reserves, it is not taken into account in determining Canada's official international reserves.

Explanations regarding the general nature of the items in the Statement of Assets and Liabilities

ASSETS

1. (a) Cash represents balances of current and special deposits at credit of the Receiver General for Canada in banks in Canada, London, New York, Paris, Bonn, Brussels, Rome and Frankfurt and cash in hands of collectors and in transit. Cash in hands of collectors and in transit represents moneys received by public officers on or before March 31 but not deposited to the credit of the Receiver General for Canada until after that date. Indian agencies revenue trust bank accounts record moneys held in trust for Indians in authorized banks in Canada, and temporary deposits in Customs and Excise bank accounts record moneys held as a security for the temporary entry of goods or to otherwise ensure compliance with various departmental regulations.
1. (b) This shows the temporary holdings by the Government of Canada at amortized cost of its own securities (including Canada savings bonds at par for resale to subscribers under the government employees instalment purchase plan).
1. (c) This category includes moneys received after March 31, but applicable to the current year, Post Office moneys in hands of collectors and in transit at March 31 and blocked currency on deposit in Canadian funds to the credit of the Receiver General for Canada in the Bank of China, Peking, China. Accounts receivable, with the exception of those held as charges against departmental working capital advances, are not included in this statement. Summaries of accounts receivable furnished by

departments are shown in the departmental sections of Volume II and an overall total by departments is shown in section 11 of this volume.

2. Departmental working capital advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments.
3. (a) These are advances to finance the purchase of gold and foreign exchange. The value of investments from advances is shown on the basis of closing market rates at March 31, 1971, and at official parity rates at March 31, 1970. The balance at March 31, 1971 also includes \$253,423,990 (U.S. \$242,020,000) in Special Drawing Rights issued by the International Monetary Fund.
3. (b) This account records Canada's quota in the International Monetary Fund.

In this organization, members' quotas are set in U.S. dollars and are normally paid in gold (25 per cent) and the remainder (75 per cent) in the member's currency. If the fund does not require a currency, this portion of a member's quota may be paid in the form of non-interest-bearing notes payable on demand, except for a cash working balance of at least one per cent. Whenever this working balance contains more than \$1 million in excess of this minimum requirement, the fund remits cash to the member and demand notes are substituted in round lots of \$1 million, conversely should the working balance fall below minimum requirements the reverse action takes place. These notes are carried as a liability of the Government of Canada under the heading "foreign exchange reserve accounts".

When Canada joined the fund in 1946-47 its quota was set at U.S. \$300 million. This was raised to U.S. \$550 million in October 1959, in May 1966 to U.S. \$740 million and in December 1970 to U.S. \$1,100 million.

The balance in the account at March 31, 1971 was Can. \$1,148,880,764.

4. The Canada Pension Plan Act, 1965 directed that this account be established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her Majesty in right of that province that is guaranteed as to principal and interest by the province. The amount by which the operating balance of the Canada Pension Plan account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for the purchase of securities of participating provinces. Securities of Canada shall be purchased with the excess remaining after purchasing securities of each province as required.
5. This account records holdings by the Government of Canada, at amortized cost, of its own issues.
6. (a) Loans to, and investments in, crown corporations represent the government's outstanding advances to crown corporations for working capital, capital expenditure and other purposes, investment in the capital of corporations and advances to corporations for relending. The government equity in crown corporations as recorded in the Accounts of Canada

as at March 31, 1971, together with the unrecorded government equity in the surpluses (less deficits), reserves, etc., of the crown corporations at their respective years ended coincident with, or immediately prior to, the fiscal year ended March 31, 1971, is shown in section 11 of this volume.

6. (b) Under this heading are loans to provinces made under relief acts and other legislation.
6. (c) This account records loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs. These loans carry specified conditional benefits if the terms of the agreements are fulfilled by the municipalities.
6. (d) This account records the cost of the acquisition of properties, building materials, livestock, farm equipment and commercial fishing equipment for purposes of the act for sale to qualified veterans of World War 2 and Korea under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.
6. (e) This category is composed of miscellaneous loans and balances receivable.
7. (a) Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, loans to foreign countries under the Export Credits Insurance Act for purchase of goods and services in Canada and special loan assistance to developing countries.
7. (b) This category records Canada's subscription to the capital of the Asian Development Bank, the Caribbean Development Bank, the International Bank for Reconstruction and Development, the International Development Association and the International Finance Corporation and working capital advances and loans to international organizations.
7. (c) This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada converted at \$1 U.S. = \$1.07625 Canadian.
8. This category records the security holdings of various deposit and trust, and annuity, insurance and pension accounts.
9. (a) These accounts record the unamortized portions of the actuarial deficiencies in the Canadian Forces superannuation account, the Public Service superannuation account and the Royal Canadian Mounted Police superannuation account which have been set up as deferred charges. Actuarial valuations are made quinquennially, the next of which will be made as at December 31, 1970 for the Canadian Forces superannuation account, as at December 31, 1972 for the Public Service superannuation account and as at December 31, 1969 for the Royal Canadian Mounted Police superannuation account. Any actuarial deficiency revealed at that time will be credited to the account and charged to unamortized portions of actuarial deficiencies. The amount so credited will be charged to budgetary expenditure in five equal annual instalments commencing in the

fiscal year in which the report is laid before Parliament. Also, the cost for benefits payable under the superannuation acts as a result of the authorization of salary increases will be credited to the superannuation accounts and charged to unamortized portions of actuarial deficiencies and amortized over a period of five years commencing in the year in which the increase is authorized.

9. (b) This account consists of discounts, commissions, redemption and conversion premiums on loan flotations remaining to be charged annually to expenditure. These costs are amortized in the case of general loans, over the period from the date of issue to the earliest call date, if one is specified, otherwise to the maturity date of the loan, and in the case of Canada savings bonds over a period of five years from date of issue.
10. This records at a nominal value of \$1 such capital assets of the government as land, buildings, works, equipment, etc., which, in accordance with long standing practice, are charged to budgetary expenditure at the time of acquisition or construction.
11. This group includes certain loans and advances which are not currently revenue-producing or realizable.
12. This reserve is provided for losses on realization of assets.

NET DEBT

13. The net debt of Canada is represented by the excess of liabilities over the net recorded assets, or, in effect, the deficit since Confederation.

LIABILITIES

14. (a) This is the balance of cheques issued and unpaid on March 31, with the exception of those outstanding for ten years or more which have been transferred to non-tax revenue.
14. (b) This account represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
14. (c) This account records non-interest-bearing notes payable to international organizations.
14. (d) This item represents the amount of matured bonds and other securities outstanding on March 31 with the exception of those transferred to revenue. In the fiscal year 1958-59 a new practice was introduced of transferring to non-tax revenue those matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event less than five years after the date of maturity.
14. (e) This represents the amount of interest which has become due on the public debt but remains unpaid.
14. (f) This represents the amount of accrued interest to March 31 on the public debt but which is not due and payable until some future date.
14. (g) This group includes miscellaneous liabilities of the Government of Canada. Generally the creditor is in possession of some form of the government's negotiable paper that is due and payable on demand. The liability for post office money orders is the main item in this group.
15. (a) This account records non-interest-bearing notes payable to the International Monetary Fund.

15. (b) This account records the Allocation of Special Drawing Rights issued by the International Monetary Fund.
16. The accounts in this category represent the government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these, comprising the large majority of the accounts, consists of those cases where the government acts virtually as trustee, administering the funds for the purpose for which they were created. The other class is the deposit accounts which cover mainly those cases where the government has received the moneys as a guarantee that work will be properly performed.
17. (a) This category records the government's liability in respect of the Canada Pension Plan, the Old Age Security Fund and the Unemployment Insurance Fund.
17. (b) This category records the government's liability in respect to the Public Service Superannuation Account, the Canadian Forces Superannuation Account and the Royal Canadian Mounted Police Superannuation Account.
17. (c) This category records the government's liability as an insurer of certain persons and as administrator of certain pension funds and government annuities, that are not included in the previous two paragraphs. The government receives premiums or similar assessments and in turn pays out specific benefits.
18. This category records the undisbursed balances of appropriations to special accounts from which disbursements may be made for authorized purposes. They fall into two classes. The first of these, comprising the majority of accounts, consists of those cases where Parliament has appropriated moneys for specific purposes. The other class consists of accounts to which is credited, under parliamentary authority, moneys arising from the sale of materials, supplies, equipment, land, works and buildings, which are available for the purpose of the Department of National Defence.
19. This account records the refundable tax on cash profits of businesses paid by all corporations not exempt from tax under section 62 of the Income Tax and by certain types of trusts on specified types of income.
20. This account records the estimated amount of the prorated provision to March 31 for the special compound interest feature applicable to certain Canada savings bonds.
21. This category records those accounts which reflect amounts due to the government but in respect of which payment has been deferred. These are contra accounts to corresponding items in the assets.
22. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposal and others in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
23. This account shows the unmatured debt of the Government of Canada which includes bonds payable in New York in the amount of \$243,528,000 U.S. converted at the official parity rate of \$1 U.S. = \$1.08108 Canadian and bonds payable in Deutsche Marks in the amount of DM250,000,000 converted at the official parity rate of DM 3.66 = \$1.08108 Canadian. Bonds payable in Italian Lire in the amount of Lire 62,500,000,000 converted at the official parity rate of Italian Lire 625 = \$1.08108 Canadian matured or were cancelled during 1970-71. Also included are special non-marketable bonds redeemable on thirty days notice held by the Unemployment Insurance Commission and special non-marketable bonds held in the Canada Pension Plan Investment Account.

Schedules to Statement of Assets and Liabilities as at March 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE A			
Cash—			
1 In Receiver General current deposits—			
Canada.....	1,233,158,635	808,431,401	424,727,234
Brussels.....	213,916	475,566	— 261,650
Bonn.....	6,822,844	6,108,766	714,078
London.....	3,673,769	3,741,519	— 67,750
New York.....	10,262,096	12,374,867	— 2,112,771
Paris.....	746,660	634,421	112,239
	1,254,877,920	831,766,540	423,111,380
In Receiver General special deposits—			
2 Banco di Roma, Rome, Italy.....	59,546	30,194	29,352
3 Deutsche Bank A. G., Frankfurt-am-Main, Germany—			
Interest and commission account.....	23,993	17,398	6,595
3 Bank of England—			
Interest account.....	9,753	10,337	— 584
Redemption account.....	29,217	30,959	— 1,742
3 Bank of Montreal, London—			
Bond redemption account.....	8,699	9,218	— 519
3 Bank of Montreal, New York—			
Interest account.....	951	1,012	— 61
3 Bank of Montreal Trust Co., New York—			
Interest account.....	97,657	124,001	— 26,344
4 Royal Bank of Canada, Ottawa—			
Diplomatic and trade mission account.....	1,389,800	1,311,100	78,700
	1,619,616	1,534,219	85,397
5 In hands of collectors and in transit.....	320,710,905	196,351,759	124,359,146
6 Indian agencies revenue trust bank accounts.....	267,119	251,124	15,995
7 Temporary deposits in customs and excise bank accounts as to March 31, 1971.....	572,787	527,418	45,369
	1,578,048,347	1,030,431,060	547,617,287
SCHEDULE B			
Other Current Assets—			
Finance—			
1 Moneys received after March 31 but applicable to current fiscal year.....	35,561,916	19,937,921	15,623,995
Communications—Post Office—			
2 Cash on hand and in transit.....	17,132,317	23,675,878	— 6,543,561
3 Cash in blocked currency.....	4,119	4,119	
	52,698,352	43,617,918	9,080,434
SCHEDULE C			
Departmental Working Capital Advances—			
1 Agriculture.....	669,767	294,323	375,444
2 Agricultural commodities stabilization account.....			
3 Agricultural products board account.....			
4 Board of Grain Commissioners—Canadian government elevators.....			
5 Race track supervision revolving fund.....			
Communications—			
6 Government telephone account.....	496,796	110,670	386,126
7 Post office account.....	315,681		315,681
8 Post office revolving fund.....	531,983	765,465	— 233,482
Energy, Mines and Resources—			
9 Stockpiling of uranium concentrates.....	101,182,910	94,620,734	6,562,176
10 Acquisition of uranium concentrates.....			

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE C—Continued			
Departmental Working Capital Advances—Continued			
External Affairs—			
11 Loans and advances to persons posted abroad.....	773,265	581,488	191,777
12 Passport office revolving fund.....		9,492	—9,492
13 Posts abroad.....	331,222	155,118	176,104
Finance—			
14 Auditor General.....	3,595	18,900	—15,305
15 Blank bonds reserve.....	607,005	412,015	194,990
Bullion and coinage—			
16 Bronze coinage (and copper) account.....	280,480	29,138	251,342
17 Gold purchase account.....	7,928,554	14,838,708	—6,910,154
16 Nickel coinage account.....	1,821,554	2,602,385	—780,831
16 Silver bullion purchase account.....	1,816,756	1,253,969	562,787
16 Silver coinage account.....	134,931	59,886	75,045
	11,982,275	18,784,086	—6,801,811
18 Fire losses replacement account.....			
Fisheries and Forestry—			
19 Fisheries prices support account.....	102,374		102,374
20 Fisheries revolving fund.....	9,265	7,012	2,253
Indian Affairs and Northern Development—			
21 Stores account—national parks.....	472,546	447,293	25,253
22 Stores account—northern administration branch.....		21,373	—21,373
Industry, Trade and Commerce—			
23 Departmental field offices in Canada and posts abroad.....	445,887	679,219	—233,332
24 Dominion Bureau of Statistics revolving fund.....			
25 Manpower and Immigration—posts abroad.....	204,284	154,097	50,187
26 National Revenue—customs and excise.....	141,102	153,616	—12,514
27 Public Works—Other government departments and agencies—construction and repair projects.....	68,610		68,610
Regional Economic Expansion—			
28 Maritime marshland rehabilitation administration—stores.....	11,055	12,023	—968
29 Prairie farm rehabilitation administration—stores account.....	182,861	177,227	5,634
Secretary of State—			
30 National Film Board operating account.....	2,632	1,081,488	—1,078,856
31 Public Archives.....	13,398	31,603	—18,205
Solicitor General—			
Correctional services—			
32 Canteen fund.....	74,453	56,209	18,244
33 Industrial and stores account.....	667,974	694,424	—26,450
34 Livestock and canning supplies stores account.....	154,459	140,766	13,693
Royal Canadian Mounted Police—			
35 Cloth revolving fund.....	730,591	648,055	82,536
36 Messes operations account.....	74,139	75,319	—1,180
Supply and Services—			
37 Canadian government printing bureau advance account.....	1,965,215	3,234,009	—1,268,794
38 Canadian government supply services.....	2,879,350	5,684,282	—2,804,932
39 Computer services bureau.....	663,606	785,745	—122,139
40 Defence production revolving fund.....	36,260,128	27,599,962	8,660,166
41 Information Canada.....			
42 Miscellaneous departmental imprest and standing advances.....	14,643,135	13,973,863	669,272
43 Miscellaneous departmental accounting advances.....	27,959,676	18,634,332	9,325,344
44 Printing of publications.....	135,762	182,277	—46,515

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE C—Concluded			
Departmental Working Capital Advances—Concluded			
Transport—			
45 Airports revolving fund.....			
46 Stores account.....	8,666,606	8,184,282	482,324
Veterans Affairs—			
47 Hospital stores account.....	1,864,304	2,260,295	—395,991
48 Manufacture of Remembrance Day poppies.....	263,455	291,202	—27,747
	215,551,369	200,962,264	14,589,105

SCHEDULE D**Social Security Accounts—****Canada Pension Plan Investment Fund—****1 Securities of, or guaranteed by—**

Newfoundland.....	70,316,000	53,487,000	16,829,000
Nova Scotia.....	142,736,000	108,695,000	34,041,000
Prince Edward Island.....	13,859,000	10,385,000	3,474,000
New Brunswick.....	108,805,000	82,990,000	25,815,000
Quebec.....	12,832,000	7,700,000	5,132,000
Ontario.....	2,062,407,000	1,586,369,000	476,038,000
Manitoba.....	217,816,000	166,345,000	51,471,000
Saskatchewan.....	174,690,000	131,822,000	42,868,000
Alberta.....	341,141,000	258,819,000	82,322,000
British Columbia.....	535,852,000	410,748,000	125,104,000
Government of Canada.....	20,821,000	15,374,000	5,447,000
	3,701,275,000	2,832,734,000	868,541,000

SCHEDULE E**Advances, Loans Investments—Domestic—****CROWN CORPORATIONS****1 Atomic Energy of Canada Limited—**

Capital stock.....	15,000,000	15,000,000	
Loans re housing.....	11,150,505	11,534,330	—383,825
Bruce heavy water plant.....	87,000,000	25,000,000	62,000,000
Commercial products division.....	5,562,441	4,180,920	1,381,521
Douglas Point generating station.....	69,945,000	69,945,000	
Gentilly nuclear power station.....	77,000,000	58,000,000	19,000,000
Heavy water inventory.....	10,000,000	10,000,000	
Nelson River power project—transmission line.....	140,000,000	89,000,000	51,000,000
Pickering generating station.....	86,400,000	58,400,000	28,000,000
Sheridan Park.....	2,223,927	2,310,172	—86,245
	504,281,873	343,370,422	160,911,451

2 Bank of Canada—capital stock.....

5,920,000 5,920,000

Canada Deposit Insurance Corporation—**3 Capital stock.....**

10,000,000 10,000,000

4 Advances.....

1,400,000 20,500,000 —19,100,000

11,400,000 30,500,000 —19,100,000

5 Canadian Arsenals Limited.....

4,500,000 4,500,000

6 Canadian Broadcasting Corporation—

Working capital..... 9,000,000 9,000,000

Loans..... 630,000 630,000

9,630,000 9,000,000 630,000

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Continued			
7 Canadian Commercial Corporation.....	15,500,000	15,500,000	
8 Canadian Dairy Commission.....	23,429,629	45,166,905	—21,737,276
9 Canadian Film Development Corporation.....	3,086,814	1,747,778	1,339,036
10 Canadian National Railways—			
Advances—			
Refunding Act, 1955.....	541,100,000	501,100,000	40,000,000
Financing and Guarantee Act, 1960.....	29,000,000	29,000,000	
Financing and Guarantee Act, 1961.....	26,371,000	26,371,000	
Financing and Guarantee Act, 1965-66.....	50,000,000	50,000,000	
Financing and Guarantee Act, 1967.....	72,000,000	72,000,000	
Financing and Guarantee Act, 1968 (other than section 7).....	20,000,000	20,000,000	
Income deficit account, 1970.....		10,000,000	—10,000,000
Income deficit account, 1971.....	20,000,000		20,000,000
Temporary loan—for acquisition of bonds.....	40,817,089	31,333,614	9,483,475
11 Capital Revision Act, 1952—			
Preferred stock.....	1,204,060,050	1,170,617,870	33,442,180
Twenty-year obligation.....	100,000,000	100,000,000	
12 Canadian Government Railways—working capital.....	16,983,762	16,983,762	
13 Loans for maintenance, repair and acquisition of passenger equipment.....	1,650,170	2,000,267	—350,097
14 Air Canada—			
Financing and Guarantee Act, 1968, Section 7.....	54,792,423	54,792,423	
Financing and Guarantee Act, 1969.....	115,000,000	68,000,000	47,000,000
Financing and Guarantee Act, 1970.....	70,000,000		70,000,000
Income deficit account, 1970.....	1,072,000	6,571,000	—5,499,000
	2,362,846,494	2,158,769,936	204,076,558
Canadian National Railways—loans with respect to Yarmouth-Bar Harbour ferry services—			
15 New dock and facilities.....	367,620	392,128	—24,508
16 Working capital.....	200,000	200,000	
17 Canadian National (West Indies) Steamships Limited—capital stock.....	325,000	325,000	
18 Canadian Overseas Telecommunication Corporation.....	42,314,929	45,919,351	—3,604,422
19 Canadian Patents and Development Limited—capital stock.....	296,199	296,199	
20 Cape Breton Development Corporation—working capital.....	4,000,000	8,000,000	—4,000,000
Central Mortgage and Housing Corporation—			
21 Capital.....	25,000,000	25,000,000	
22 Loans and advances.....	5,008,415,038	4,411,910,968	596,504,070
22 Mortgage and loan purchase fund.....	4,667,787	4,877,977	—210,190
	5,038,082,825	4,441,788,945	596,293,880
Eldorado Nuclear Limited—			
23 Capital stock.....	8,246,877	8,246,877	
24 Loans.....	27,000,000	17,229,825	9,770,175
	35,246,877	25,476,702	9,770,175
Export Development Corporation—			
25 Capital stock.....	15,000,000	10,000,000	5,000,000
26 Capital surplus—working capital.....	15,000,000	10,000,000	5,000,000
27 Loans.....	324,397,955	253,513,200	70,884,755
	354,397,955	273,513,200	80,884,755
28 Farm Credit Corporation—			
Bonds and notes.....	1,125,169,544	1,079,006,136	46,163,408
Capital.....	45,300,000	43,800,000	1,500,000
Farm machinery syndicates loan fund—advances.....	6,280,500	4,920,500	1,360,000
	1,176,750,044	1,127,726,636	49,023,408

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
CROWN CORPORATIONS—Concluded			
29 Freshwater Fish Marketing Corporation.....	4,800,000	2,200,000	2,600,000
30 National Capital Commission—excluding greenbelt.....	23,399,510	29,681,553	—6,282,043
31 National Harbours Board.....	255,043,323	250,463,361	4,579,962
32 Saint John Harbour Bridge Authority.....	15,195,657	15,232,718	—37,061
	270,238,980	265,696,079	4,542,901
Northern Canada Power Commission—			
33 Advances pursuant to the Northern Canada Power Commission Act.....	49,360,279	44,323,367	5,036,912
34 Advances <i>re</i> investigations.....	50,000	50,000	
33 Dawson water system.....		300,000	—300,000
	49,410,279	44,673,367	4,736,912
35 Northern Transportation Company Limited.....	16,100,000	10,000,000	6,100,000
36 Polymer Corporation Limited—capital stock.....	30,000,000	30,000,000	
37 Royal Canadian Mint.....	1,000,000	2,000,000	—1,000,000
38 The St. Lawrence Seaway Authority—			
Loans (interest-bearing).....	459,550,000	415,850,000	43,700,000
Deferred interest.....	84,092,920	71,864,323	12,228,597
Interest-free loans.....	75,000,000	75,000,000	
	618,642,920	562,714,323	55,928,597
Recovery likely to require parliamentary appropriations—			
6 Canadian Broadcasting Corporation—loans.....	111,005,124	112,005,028	—999,904
30 National Capital Commission—greenbelt.....	38,080,686	37,446,596	634,090
	149,085,810	149,451,624	—365,814
	10,755,253,758	9,634,530,148	1,120,723,610
PROVINCIAL GOVERNMENTS			
Loans and advances—			
Newfoundland—			
Finance—			
39 Overpayment to provinces arising out of Federal-Provincial Fiscal Arrangements Act.....		3,366,990	—3,366,990
Regional Economic Expansion—			
40 Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....	50,721,857	26,553,679	24,168,178
Loans pursuant to the Atlantic Provinces Power Development Act..	41,935,583	44,194,636	—2,259,053
Nova Scotia—			
Finance—			
39 Overpayment to provinces arising out of Federal-Provincial Fiscal Arrangements Act.....	2,949,000	4,597,000	—1,648,000
Regional Economic Expansion—			
40 Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....	8,503,914	16,756,417	—8,252,503
Loans pursuant to the Atlantic Provinces Power Development Act..	53,683,936	37,014,152	16,669,784
Transport—			
41 Loading ramp, Yarmouth, N.S.....	430,000		430,000
Prince Edward Island—			
Regional Economic Expansion—			
42 Prince Edward Island development.....	2,041,000	391,000	1,650,000
New Brunswick—			
Finance—			
39 Overpayment to provinces arising out of Federal-Provincial Fiscal Arrangements Act.....		1,671,646	—1,671,646
43 Town of Oromocto.....	701,965	732,855	—30,890

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
PROVINCIAL GOVERNMENTS—Concluded			
Loans and advances—Concluded			
New Brunswick—Concluded			
Regional Economic Expansion—			
40 Northern Canada Power Commission—			
Advances pursuant to the Atlantic Provinces Power Development Act.....		4,599,377	—4,599,377
Loans pursuant to the Atlantic Provinces Power Development Act..	61,709,140	55,821,015	5,888,125
Quebec—			
Finance—			
39 Overpayment to province arising out of Federal-Provincial Fiscal Arrangements Act.....		10,987,077	—10,987,077
44 Overpayment to provinces <i>re</i> established programs interim arrangements (technical training).....		2,617,269	—2,617,269
45 Notes (1968-69) <i>re</i> Expo.....	23,267,000	41,879,000	—18,612,000
46 Notes (1969-70) <i>re</i> Expo.....	10,136,000	10,566,000	—430,000
47 Deferred notes <i>re</i> Expo.....	5,500,000	5,500,000	
48 Special program assistance.....	12,000,000		12,000,000
Manitoba—			
Energy, Mines and Resources—			
49 Lac Seul and Lake of the Woods storage projects.....	596,139	596,139	
50 Operation, etc, of storage projects.....	34,154		34,154
51 Consolidated loans—1947 settlement.....	5,522,432	6,250,795	—728,363
39 Overpayment to provinces arising out of Federal-Provincial Fiscal Arrangements Act.....		6,976,023	—6,976,023
Regional Economic Expansion—			
52 Shellmouth dam and portage diversion.....	53,222		53,222
Saskatchewan—			
Finance—			
51 Consolidated loans—1947 settlement.....	8,794,983	10,027,881	—1,232,898
Regional Economic Expansion—			
53 South Saskatchewan River project—treasury bills.....	12,336,779	12,336,779	
Alberta—			
Finance—			
51 Consolidated loans—1947 settlement.....	3,564,722	4,040,813	—476,091
British Columbia—			
Finance—			
51 Consolidated loans—1947 settlement.....	6,594,528	7,557,505	—962,977
Miscellaneous—			
54 Regional Economic Expansion—infrastructure development.....	48,872,845	4,615,147	44,257,698
	359,949,199	319,649,195	40,300,004
MUNICIPAL DEVELOPMENT AND LOAN BOARD			
55 Advances.....	263,554,972	272,776,567	—9,221,595
VETERANS LAND ACT FUND			
56 Advances.....	520,723,130	498,727,446	21,995,684
Less reserve for conditional benefits.....	—28,383,913	—26,648,650	—1,735,263
	492,339,217	472,078,796	20,260,421
MISCELLANEOUS			
Communications—			
57 Development of space and terrestrial communications.....		9,850,000	—9,850,000
58 Telesat Canada Limited.....	10,000,000		10,000,000

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE E—Continued			
Advances, Loans and Investments—Domestic—Continued			
MISCELLANEOUS—Continued			
Energy, Mines and Resources—			
59 Balmer Mines Limited.....	134,424	271,091	—136,667
60 Coleman Collieries.....	2,532,000	2,652,000	—120,000
61 Crown Trust Company.....	6,082	7,364	—1,282
62 Dominion Coal Company Limited.....	4,521,906	4,521,906	
63 Hydro Quebec Research Institute.....	10,900,000		10,900,000
Finance—			
64 City of Montreal—note— <i>re</i> Expo.....	13,512,000	14,082,000	—570,000
65 Municipal Improvements Assistance Act, 1938.....	215,300	325,434	—110,134
66 Ottawa civil service recreational association <i>re</i> W Clifford Clark Memorial Recreational Centre.....	977,070	994,534	—17,464
67 Saint John Harbour Bridge Authority.....	3,058,816	1,963,278	1,095,538
68 Town of Oromocto Development Corporation—loans for housing projects.....	987,261	1,017,416	—30,155
69 Capital assistance loans—Town of Oromocto.....	1,248,528	1,367,564	—119,036
Fisheries and Forestry—			
70 Emergency loans to fishermen.....	1,296,846		1,296,846
71 Fishing vessel insurance plan.....			
72 Interest-free loans to fishermen in the Placentia Bay area of Newfoundland.....	72,605	85,090	—12,485
73 Loans to ground-fish processors.....	3,575,103	3,216,703	358,400
Indian Affairs and Northern Development—			
74 Anvil Mining Corporation Limited.....	163,282	175,177	—11,895
75 Canadian Arctic Producers Limited.....	401,000	401,000	
76 Eskimo loan fund.....	491,828	477,741	14,087
77 Government of the Northwest Territories.....	30,026,778	20,917,213	9,109,565
78 Government of the Yukon Territory—			
Loans.....	23,786,259	18,823,259	4,963,000
City of Whitehorse.....	1,604,282	1,673,189	—68,907
Indian Affairs—			
79 Assistance to Indians.....			
80 Indian economic development account.....	6,166,879	4,154,130	2,012,749
81 Indian housing assistance account.....	3,770,551	2,747,711	1,022,840
82 Indian housing loans—Central Mortgage and Housing Corporation.....		5,860	—5,860
83 Investment in shares of Panarctic Oils Limited.....	20,283,750	13,533,750	6,750,000
84 Northwest Territories small business loans account.....	137,990		137,990
85 Yukon Territory small business loans account.....	257,711		257,711
Industry, Trade and Commerce—			
86 Loans to manufacturers of automotive products in Canada affected by the Canada-United States agreement on automotive products.....	40,262,387	33,751,521	6,510,866
87 Loans to manufacturers <i>re</i> defence plant modernization.....	20,767,638	18,340,785	2,426,853
88 Loans to assist manufacturers under the adjustment assistance program related to the Kennedy Round agreements.....			
89 Loans to manufacturing companies to assist the financing of the cost of professional and technical services.....			
90 Loans under the pharmaceutical industry development assistance pro- gram.....	221,780	184,500	37,280
91 Labour—Unemployment Insurance Commission.....			
Manpower and Immigration—			
92 Assisted movement loans.....	335,030	344,893	—9,863
93 Assisted passage scheme.....	6,922,381	9,226,706	—2,304,325
National Defence—			
94 Loans for housing projects—Canadian forces.....	21,129,485	21,392,891	—263,406
National Health and Welfare—			
95 Education loans—employees.....	3,197	5,013	—1,816
Public Works—			
96 Burgeo Leasing Limited.....	153,630		153,630
97 Construction of an oil refinery terminal wharf at Come-by-Chance, Nfld.....			
98 Eurocan Pulp and Paper Co. Ltd.....			
Regional Economic Expansion—			
99 Loans to persons engaged in private industries for abnormal start-up and running-in costs.....			
100 Loans to settlers in the Bow River project.....	116,270	105,283	10,987

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE E—Concluded			
Advances, Loans and Investments—Domestic—Concluded			
MISCELLANEOUS—Concluded			
101 Secretary of State— National Museums of Canada.....	50,000	50,000	
102 Solicitor General— Loans to parolees.....	6,921	6,921	
103 Parolees' loan accounts.....	4,910		4,910
Supply and Services— Balances receivable under agreement of sale of crown assets—			
104 Algoma Steel Corporation Limited.....	585,374	677,802	—92,428
105 Renfrew Aircraft and Engineering Company Limited.....	201,670	230,480	—28,810
106 Computer Services Bureau.....	175,811		175,811
107 Crown Assets Disposal Corporation—government equity in agency account.....	12,580,633	9,180,762	3,399,871
108 The Corporation of the Township of Toronto.....	30,178	59,476	—29,298
Transport—			
109 Airports capital loans.....	46,330,976	5,126,009	41,204,967
110 Construction or acquisition of ferry vessels and related equipment.....	13,305,597	5,721,608	7,583,989
111 Construction of dock and rail facilities for Steep Rock Iron Mines Limited.....	218,481	293,617	—75,136
112 Corporation of the City of Montreal—Atwater Tunnel.....	1,579,158	1,631,877	—52,719
113 Corporation of the City of Montreal—St. Remi Tunnel.....	765,172	812,312	—47,140
114 Fraser River Harbour Commissioners.....	2,001,793	2,209,420	—207,627
115 Hamilton Harbour Commissioners.....	3,267,932	3,381,385	—113,453
116 Lakehead Harbour Commission—expansion of Keefer terminal.....	1,000,000	1,158,512	—158,512
117 Leeward Islands Air Transport Services Limited.....	516,381	516,381	
118 Nanaimo Harbour Commissioners.....	364,749	200,000	164,749
119 Deferred interest.....		4,010	—4,010
120 Port Alberni Harbour Commission.....	2,000,000		2,000,000
121 Toronto Harbour Commissioners.....	1,007,967	1,158,945	—150,978
122 Vancouver International Airport—construction of bridges.....	4,203,731	2,978,434	1,225,297
Veterans Affairs—			
123 Advance to working capital fund of the Commonwealth War Graves Commission.....	27,000	27,000	
124 Loan to William J. Edwards.....	1,000	1,000	
125 Soldier land settlement loans.....		346	—346
	320,265,483	222,041,299	98,224,184
	12,191,362,629	10,921,076,005	1,270,286,624

SCHEDULE F**Advances, Loans and Investments—External****NATIONAL GOVERNMENTS**

Belgium—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	13,842,000	16,149,000	—2,307,000
France—			
Finance—			
1 Export Credits Insurance Act, sec. 23.....	58,576,000	66,944,000	—8,368,000
2 Interim credit—consolidated interest.....	574,000	656,000	—82,000
Netherlands—			
Finance—			
1 Exports Credits Insurance Act, sec. 23.....	27,540,000	32,130,000	—4,590,000
New Zealand—			
3 Veterans Affairs—pensions, etc.—recoverable.....	5,166	9,735	—4,569

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE F—Concluded			
Advances, Loans and Investments—External—Concluded			
NATIONAL GOVERNMENTS—Concluded			
United Kingdom—			
Finance—			
4 The United Kingdom Financial Agreement Act, 1946.....	844,587,653	864,997,949	—20,410,296
5 Deferred interest.....	101,077,267	101,077,267	
6 Deferred principal.....	72,005,555	72,005,555	
7 National defence—general advances.....	63	864	—801
United States of America—			
Fisheries and Forestry—			
8 Pacific Halibut Treaty—collectable expenses.....	60,769	44,942	15,827
8 Pacific Salmon Treaty—collectable expenses.....	104,777	67,570	37,207
7 National Defence—general advances.....	428	9,298	—8,870
Miscellaneous—			
9 External Affairs—Canadian international development agency— Special loan assistance—developing countries.....	287,700,380	173,755,984	113,944,396
National Defence—			
10 Visiting Forces (North Atlantic Treaty) Act—damage claims, recoverable	23,290	79,615	—56,325
	1,406,097,348	1,327,927,779	78,169,569
SUBSCRIPTION TO CAPITAL OF, AND WORKING CAPITAL ADVANCES AND LOANS TO, INTERNATIONAL ORGANIZATIONS—			
Canada's subscription to capital of—			
11 Asian development bank.....	13,358,456	10,810,800	2,547,656
12 Caribbean development bank.....	1,819,688	1,081,080	738,608
13 International bank for reconstruction and development.....	85,023,248	85,023,248	
14 International development association.....	164,717,458	139,803,148	24,914,310
15 International finance corporation.....	3,522,375	3,522,375	
	268,441,225	240,240,651	28,200,574
16 Working capital advances and loans to international organizations—			
Food and agricultural organization.....	195,511	195,511	
General agreement on tariffs and trade.....	14,508	14,508	
Intergovernmental maritime consultative organization.....	2,161	2,161	
International atomic energy agency.....	52,286	52,286	
International civil aviation organization.....	32,494	32,494	
International labour organization.....	68,666	68,666	
United nations bonds.....	4,691,534	4,918,561	—227,027
United nations educational, scientific and cultural organization.....	107,484	107,484	
United nations organization.....	1,286,749	1,262,569	24,180
World health organization.....	143,266	143,266	
	6,594,659	6,797,506	—202,847
	275,035,884	247,038,157	27,997,727
UNITED STATES DOLLAR SECURITIES ISSUED BY OTHER THAN THE GOVERNMENT OF CANADA			
17 Investment—Columbia River Treaty.....	25,754,161	58,041,661	—32,287,500
	1,706,887,393	1,633,007,597	73,879,796
SCHEDULE G			
Securities Held in Trust—			
Deposit and trust accounts—			
Communications—Post Office—			
Guarantee fund.....	501,500	491,500	10,000
Consumer and Corporate Affairs—			
Guarantee deposits—Bankruptcy Act—bonds.....	565,800	732,500	—166,700
Energy, Mines and Resources—guarantee deposits.....	30,603,579	22,659,170	7,944,409

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE G—Concluded			
Securities Held in Trust—Concluded			
Deposit and trust accounts—Concluded			
External Affairs—			
Canadian Foundation in Rome.....	508,356	507,222	1,134
Finance—			
King George V silver jubilee cancer fund for Canada.....	78,250	83,350	— 5,100
Indian Affairs and Northern Development—			
Guarantee deposits.....	81,171,068	75,588,872	5,582,196
Indian Affairs—			
Guarantee deposits—reserve resources.....	29,700	29,700	
Indian band funds—shares and certificates.....	20,000	20,000	
Indian estates.....	99,700	108,500	— 8,800
Indian special accounts.....		6,000	— 6,000
Industry, Trade and Commerce—			
Deposits respecting capital cost allowances on commercial and fishing vessels—bonds.....	3,124,000	2,595,600	528,400
Manpower and Immigration—immigration guarantee fund.....	90,000	95,000	— 5,000
National Revenue—Customs and Excise—guarantee deposits.....	4,526,700	4,762,500	— 235,800
Secretary of State—National Museums of Canada—			
McKee trophy fund.....	1,000	1,000	
National Gallery of Canada.....	1,000	1,000	
Solicitor General—			
Royal Canadian Mounted Police—benefit fund.....	98,600	98,600	
Supply and Services—			
Contractors' securities (sundry departments)—			
Bonds.....	1,646,450	1,510,150	136,300
Certified cheques.....	267,170	105,915	161,255
Transport—			
National Harbours Board—special account No. 2—bonds.....	183,850	164,950	18,900
Veterans Affairs.....	384,509	390,339	— 5,830
Annuity, insurance and pension accounts—			
Transport—pilots pension funds—			
Halifax.....	152,000	165,000	— 13,000
Saint John.....	437,300	409,300	28,000
Montreal.....		3,837,000	— 3,837,000
	124,490,532	114,363,168	10,127,364
SCHEDULE H			
Inactive Loans and Investments—			
Finance—			
1 Loan to China—Export Credits Insurance Act.....	49,426,118	49,426,118	
1 Loan to Greece.....	6,525,000	6,525,000	
1 Loan to Roumania.....	24,329,262	24,329,262	
2 Province of Saskatchewan—seed grain advances, 1908.....	73,691	73,691	
3 Implementation of guarantee—Ming Sung Industrial Company Limited....	14,470,310	14,470,310	
	94,824,381	94,824,381	
SCHEDULE I			
Net Debt—			
Balance March 31, 1970.....			16,943,282,116
Add:			
Deficit for fiscal year 1970-71—			
Budgetary expenditure.....	13,182,143,536		
Less—Budgetary revenue.....	12,803,051,408		
			379,092,128
Balance March 31, 1971.....			17,322,374,244

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE J			
Current and Demand Liabilities—			
1 Outstanding cheques.....	630,333,381	515,879,534	114,453,847
2 Accounts payable (that portion paid in April of the next following fiscal year).....	582,300,567	602,615,259	—20,314,692
3 Non-interest-bearing notes payable on demand—			
To the Asian Development Bank.....	6,679,228	5,405,400	1,273,828
To the Caribbean Development Bank.....	369,304		369,304
To the International Development Association.....		9,660,000	—9,660,000
	7,048,532	15,065,400	—8,016,868
4 Matured debt outstanding—			
Payable in Canadian Dollars—			
Loan of 1936-66, 3½ per cent.....	12,500	42,500	—30,000
Conversion loan, 1958-61, 3 per cent.....	11,000	11,000	
Conversion loan, 1958-65, 3½ per cent.....	91,350	139,700	—48,350
Refunding loan, 1950-68, 2½ per cent.....	506,000	792,500	—286,500
Fifth victory loan, 1943-59, 3 per cent.....	400,200	431,300	—31,100
Sixth victory loan, 1944-60, 3 per cent.....	487,200	535,250	—48,050
Seventh victory loan, 1944-59/62, 3 per cent.....	609,850	675,500	—65,650
Eighth victory loan, 1945-63, 3 per cent.....	759,650	855,400	—95,750
Ninth victory loan, 1945-66, 3 per cent.....	1,775,150	2,146,850	—371,700
Canada savings bonds, series 1.....	209,850	231,450	—21,600
Canada savings bonds, series 2.....	107,950	116,100	—8,150
Canada savings bonds, series 3.....	90,300	98,450	—8,150
Canada savings bonds, series 4.....	131,350	140,550	—9,200
Canada savings bonds, series 5.....	120,050	135,600	—15,550
Canada savings bonds, series 6.....	247,900	288,200	—40,300
Canada savings bonds, series 7.....	232,950	276,000	—43,050
Canada savings bonds, series 8.....	667,850	808,950	—141,100
Canada savings bonds, series 9.....	526,700	654,400	—127,700
Canada savings bonds, series 10.....	704,200	930,100	—225,900
Canada savings bonds, series 11.....	1,438,350	2,544,550	—1,106,200
Canada savings bonds, series 12.....	7,818,150		7,818,150
Canada savings bonds, series 14.....	3,869,250	6,134,250	—2,265,000
Canada savings bonds, series 15.....	9,142,100		9,142,100
Loan of 1957-59/60, 3 per cent.....	2,000	2,000	
Loan of 1958/59-61, 3 per cent.....	6,000	6,000	
Loan of 1958-70, 3½ per cent.....	508,000		508,000
Loan of 1959/60-62, 5½ per cent.....	27,000	30,000	—3,000
Loan of 1959-63, 4 per cent.....	1,000	11,000	—10,000
Loan of 1960-63, 4 per cent.....	1,000	1,000	
Loan of 1960-63, 5½ per cent.....	7,000	8,000	—1,000
Loan of 1960-69, 5½ per cent.....	103,000	231,000	—128,000
Loan of 1961-62, 3 per cent.....	1,000	1,000	
Loan of 1961-64, 4 per cent.....	2,000	3,000	—1,000
Loan of 1961-64, 4 per cent.....	6,000	6,000	
Loan of 1961-66, 4½ per cent.....	2,000	2,000	
Loan of 1961/63-67, 4½ per cent.....	15,000	24,000	—9,000
Loan of 1962/63-65, 4½ per cent.....	4,000	4,000	
Loan of 1962-67, 3½ per cent.....	2,000	6,000	—4,000
Loan of 1962-68, 4½ per cent.....	21,000	35,000	—14,000
Loan of 1962-69, 5½ per cent.....	186,000	767,000	—581,000
Loan of 1962-69, 5½ per cent.....	53,000	94,000	—41,000
Loan of 1963-64, 3½ per cent.....	2,000	2,000	
Loan of 1963/64-66, 4½ per cent.....	5,000	5,000	
Loan of 1963/64-68, 5 per cent.....	75,000	173,000	—98,000
Loan of 1964/65-67, 3½ per cent.....	1,000	2,000	—1,000
Loan of 1964-68, 4½ per cent.....	19,000	27,000	—8,000
Loan of 1964-69, 5 per cent.....	24,000	108,000	—84,000
Loan of 1965-67, 4½ per cent.....	1,000	2,000	—1,000
Loan of 1965-69, 5½ per cent.....	51,000	135,000	—84,000

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE J—Concluded			
Current and Demand Liabilities—Concluded			
4 Matured debt outstanding—Concluded			
Payable in Canadian Dollars—Concluded			
Loan of 1965-69, 5½ per cent.....	6,000	20,000	—14,000
Loan of 1965-70, 5 per cent.....	184,000		184,000
Loan of 1966-67, 4 per cent.....	4,000	4,000	
Loan of 1966-67, 4½ per cent.....		2,000	—2,000
Loan of 1966-67, 4½ per cent.....	10,000	10,000	
Loan of 1966-68, 5½ per cent.....	2,000	4,000	—2,000
Loan of 1966-69, 5½ per cent.....	55,000	449,000	—394,000
Loan of 1966-70, 5 per cent.....	71,000		71,000
Loan of 1966-70, 5½ per cent.....	338,000		338,000
Loan of 1967-68, 4½ per cent.....		2,000	—2,000
Loan of 1967-68, 5 per cent.....		3,000	—3,000
Loan of 1967-68-69, 5½ per cent.....	3,000	50,000	—47,000
Loan of 1967-69, 5½ per cent.....	12,000	39,000	—27,000
Loan of 1968-69, 6½ per cent.....	14,000	26,000	—12,000
Loan of 1968-69, 6½ per cent.....	35,000	77,000	—42,000
Loan of 1968-70, 6 per cent.....	17,000	520,000	—503,000
Loan of 1968-70, 7 per cent.....	127,000		127,000
Loan of 1968-70, 6½ per cent.....	26,000		26,000
Loan of 1968-70, 6½ per cent.....	6,000		6,000
Loan of 1969-70, 7 per cent.....	6,000		6,000
Loan of 1969-70, 7½ per cent.....	113,000		113,000
Loan of 1969-70, 7½ per cent.....	110,000		110,000
Loan of 1969-70, 8 per cent.....	94,000		94,000
Loan of 1969-70, 8 per cent.....	212,000		212,000
Treasury bills.....	161,000	304,000	—143,000
	32,690,850	21,183,600	11,507,250
Payable in United Kingdom Pounds—			
Loan of 1933/34-63, Newfoundland stock, 3 per cent.....	29,217	30,960	—1,743
Payable in United States Dollars—			
Loan of 1936-61 ¾ per cent.....	9,073	9,655	—582
	32,729,140	21,224,215	11,504,925
5 Interest due and outstanding—			
Unpaid interest—			
Domestic loans.....	325,381,100	161,421,784	163,959,316
Germany loans.....	23,993	17,398	6,595
London loans.....	32,117	34,035	—1,918
New York loans.....	140,166	169,237	—29,071
	325,577,376	161,642,454	163,934,922
6 Interest accrued.....			
	495,600,944	434,022,517	61,578,427
Other current liabilities—			
7 Accrued salaries and wages.....	14,287,362	8,969,856	5,317,506
8 Agriculture—hog and lamb premiums—outstanding warrants.....	70,017	195,450	—125,433
9 Outstanding post office money orders.....	34,229,758	34,539,348	—309,590
10 Post Office account.....		553,669	—553,669
11 Eldorado Mining and Refining Limited—unpresented capital stock.....	24,384	25,666	—1,282
12 Bank of Canada—outstanding cheques settlement account.....	488,147	1,225,884	—737,737
13 Letter of credit—outstanding cheques.....	6,397,026	5,373,926	1,023,100
14 Miscellaneous departmental payroll deductions.....	6,040,146	7,427,599	—1,387,453
15 Outstanding imprest account cheques.....	64,825	49,953	14,872
	61,601,666	58,361,351	3,240,315
	2,135,191,606	1,808,810,730	326,380,876

Schedules to Statement of Assets and Liabilities—Continued

		1971	1970	Net increase or decrease (—) during 1970-71
		\$	\$	\$
SCHEDULE K				
Deposit and Trust Accounts—				
Agriculture—				
1	Agricultural commodities stabilization account.....		74,295	— 74,295
2	Agricultural products board account.....	39,937		39,937
3	Canada Grain Act—interest clearing account.....			
4	Canadian Dairy Commission.....	19,734,397	7,533,739	12,200,658
5	Commonwealth institute of biological control.....	23,133	2,832	20,301
6	Contractors holdbacks.....	96,346	40,625	55,721
7	Prairie farm emergency fund.....	15,182,894	16,088,272	—905,378
8	Racetrack supervision account.....	100,777		100,777
Communications—				
6	Contractors holdbacks.....	935	2,296	— 1,361
9	Instalment purchase of bonds—public service.....		2,444	— 2,444
Post Office—				
6	Contractors holdbacks.....	31,507		31,507
10	Guarantee fund—bonds.....	501,500	491,500	10,000
11	Guarantee fund—cash.....	16,310		16,310
12	Philatelic trust account.....	176,637	149,330	27,307
13	Post office savings bank.....	3,674,563	3,943,477	—268,914
Consumer and Corporate Affairs—				
14	Bankruptcy Act—estate fund.....	72,732	73,612	— 880
15	Bankruptcy Act—security deposits.....	565,800	732,500	—166,700
16	Unclaimed dividends and undistributed assets—Bankruptcy Act.....	831,981	775,956	56,025
Energy, Mines and Resources—				
6	Contractors holdbacks.....	138,323	298,337	—160,014
17	Emergency gold mining assistance—holdbacks.....	1,519,965	1,889,511	—369,546
18	Guarantee deposits—oil and gas.....	31,430,943	23,803,286	7,627,657
19	Miscellaneous project deposits.....	256,749	171,975	84,774
6	National Energy Board—contractors holdbacks.....		9,196	—9,196
External Affairs—				
20	Canadian Foundation in Rome.....	567,902	537,416	30,486
Canadian International Development Agency—				
6	Contractors holdbacks.....	1,547,208	1,319,083	228,125
21	Guarantee deposits.....	735	735	
22	International agencies—travel account.....	4,934	6,762	—1,828
6	Contractors holdbacks.....	197,786	115,924	81,862
23	Empress of Ireland relief fund.....			
24	N.B.C. show.....			
25	Passport office revolving fund.....	318,540		318,540
Finance—				
26	Common school funds—Ontario and Quebec.....	2,677,771	2,677,771	
27	Crown corporations deposits—			
	Atomic Energy of Canada Limited.....	1,500,000	1,500,000	
	Crown Assets Disposal Corporation.....	500,000	500,000	
	Export Development Corporation—interest-bearing.....	33,975,579	24,053,229	9,922,350
	Royal Canadian Mint.....	1,994,828		1,994,828
28	Foreign claims fund.....	230,887	517	230,370
29	Investors indemnity account.....	16,167	16,947	— 780
30	King George V silver jubilee cancer fund for Canada.....	83,119	88,510	—5,391
31	Provincial sales tax—Royal Canadian Mint.....			
32	Provincial tax collection agreements account.....	86,617,754	174,281,389	—87,663,635
33	Public officers guarantee account.....	279,218	274,885	4,333
34	Unclaimed dividends and undistributed assets—Winding-up Act.....	612,012	610,650	1,362

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE K—Continued			
Deposit and Trust Accounts—Continued			
Finance—Concluded			
35 War claims fund—world war 1.....	233,742	218,980	14,762
36 War claims fund—world war 2.....	1,280,280	1,247,648	32,632
Auditor General's office—			
37 United Nations prepayment of audit expenses.....		12,278	—12,278
Insurance—			
38 Civil service insurance minor beneficiaries.....	8,874	8,301	573
Fisheries and Forestry—			
6 Contractors holdbacks.....	250,097	17,262	232,835
39 Fishing vessel insurance plan.....	533,258	181,593	351,665
40 Great Lakes Fishery Commission—lamprey research and control.....	28,043	5,547	22,496
41 Guarantee deposits.....	1,200	2,280	—1,080
9 Instalment purchase of bonds—public service.....	19,862	7,122	12,740
Indian Affairs and Northern Development—			
6 Contractors holdbacks.....	511,307	410,909	100,398
42 Flood damage restoration account.....		10,000	—10,000
43 Guarantee deposits.....	83,725,952	79,220,909	4,505,043
44 Hospital, health and welfare tax funds—Alberta national parks.....	14,645	13,615	1,030
Indian Affairs—			
45 Fines—Indian Act.....	332,325	490,973	—158,648
46 Guarantee deposits—reserve resources.....	388,156	362,163	25,993
47 Guarantee deposits—rotating herds.....	71,077	60,636	10,441
48 Indian agencies revenue trust bank accounts.....	267,119	251,124	15,995
49 Indian band funds.....	30,982,710	31,665,134	—682,424
50 Indian band funds—shares and certificates.....	20,000	20,000	
51 Indian compensation funds.....	292,783	267,197	25,586
52 Indian contributions to the subsidy housing program.....	169,629	157,175	12,454
53 Indian estate accounts.....	855,099	766,885	88,214
54 Indian savings accounts.....	514,606	439,634	74,972
55 Indian special accounts.....	466,823	433,759	33,064
9 Instalment purchase of bonds—public service.....	48,652	32,872	15,780
56 Land assurance fund.....	97,745	91,003	6,742
57 Prepayments—Eskimo small boats assistance.....	5,288	18,028	—12,740
Industry, Trade and Commerce—			
6 Contractors holdbacks.....	70,187	104,949	—34,762
58 Deposits respecting capital cost allowances on commercial and fishing vessels.....	3,414,800	3,151,002	263,798
59 Dominion Bureau of Statistics revolving fund.....	109,398		109,398
Justice—			
60 Courts' unclaimed trust funds.....	3,459	3,585	—126
61 Exchequer court fees—prepayment.....	1,468	2,828	—1,360
62 Exchequer court—Montreal admiralty division trust account.....	824	824	
63 Exchequer court including admiralty.....	947,093		947,093
Labour—			
64 Fair wages suspense.....	173,678	107,830	65,848
65 Labour (standards) code.....	385,513	486,209	—100,696
66 Manpower and Immigration—immigration guarantee fund.....	2,228,169	1,733,610	494,559
National Defence—			
67 Bell Telephone laboratories incorporated.....			
6 Contractors holdbacks.....	1,495,399	1,545,536	—50,137
68 Estates—armed services.....	159,133	63,340	95,793
69 Extra-mural grants—Defence Research Board.....	55,530	64,227	—8,697

Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

Deposit and Trust Accounts—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
National Defence—Concluded			
Foreign governments—			
70 United States of America.....	185,999	1,136,051	—950,052
71 Other.....	131	5,059	—4,928
72 Herbert Lott naval trust fund.....	978	777	201
9 Instalment purchase of bonds—public service.....	6,263,057	6,434,599	—171,542
73 Permanent services deferred pay.....	3,134,433	2,966,305	168,128
74 Saclant West Broad project.....	691,511		691,511
75 Service messes and institutes.....			
76 Strathcona trust fund.....	500,000	500,000	
77 Suffield experimental station—blast trials.....	777	6,725	—5,948
National Health and Welfare—			
78 Hospital insurance supplementary fund.....	36,568	25,498	11,070
79 World health organization.....	17,881	14,665	3,216
National Revenue—			
Customs and Excise—			
80 Guarantee deposits.....	4,676,006	4,907,072	—231,066
81 Temporary deposits received from importers.....	572,787	527,418	45,369
Taxation—			
82 Income tax appeals—fees.....	26,342	19,455	6,887
83 Income tax appeals—security deposits.....	2,000	2,000	
Privy Council—			
84 Chief Electoral Officer—candidates election deposits.....			
Public Works—			
85 Burrard Dry Dock pontoons—replacement fund.....	202,205	196,273	5,932
6 Contractors holdbacks.....	8,734,402	8,916,142	—181,740
86 Fraser River (New Westminster railway bridge)—maintenance.....	300,392	312,830	—12,438
9 Instalment purchase of bonds—public service.....	130,662	105,985	24,677
Regional Economic Expansion—			
6 Contractors holdbacks.....	137,841	503,514	—365,673
87 Deposits for sharing costs of certain projects.....	11,655	68,472	—56,817
9 Instalment purchase of bonds—public service.....	7,809	437	7,372
Secretary of State—			
88 National Library—special operating account.....	4,456	3,287	1,169
National Museums of Canada—			
89 Canada savings bonds.....	1,000	1,000	
90 McKee trophy fund.....	1,000	1,000	
91 Special account.....	179,121	46,544	132,577
92 Tel Aviv Art Exhibition.....	4,158		4,158
93 Trust account.....	62,273	993	61,280
Public Archives—			
94 Mackenzie King trust account.....	282,511	281,386	1,125
95 Provincial sales tax collections—Ontario.....	71	2	69
Solicitor General—			
Correctional services—			
6 Contractors holdbacks.....		1,138	—1,138
96 Inmates earnings.....	532,678	541,378	—8,700
97 Inmates trust funds—unclaimed.....	3,534	3,334	200
98 Provincial sales tax collections.....	1,852	1,606	246
Royal Canadian Mounted Police—			
99 Benefit fund.....	166,564	244,718	—78,154
9 Instalment purchase of bonds—public service.....	1,356,361	1,127,780	228,581
Supply and Services—			
100 Bonds deposited by insurance companies and others—interest clearing account.....			

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE K—Concluded			
Deposit and Trust Accounts—Concluded			
Supply and Services—Concluded			
101 Contractors security deposits (sundry departments)—			
Bonds.....	1,646,450	1,510,150	136,300
Cash.....	1,102,211	726,802	375,409
Certified cheques.....	267,170	105,915	161,255
Information Canada—			
9 Instalment purchase of bonds—public service.....	5,722		5,722
102 Atomic Energy of Canada Limited trust account.....		8,386	—8,386
103 Deposits for publications.....	175,137	174,878	259
104 International organizations—sales of publications.....			
9 Instalment purchase of bonds—public service.....	9,682,907	9,521,175	161,732
105 Royal Canadian Mint Account.....	284,584	550,005	—265,421
Transport—			
106 Air Canada—advance for construction at airports.....	303,499	73,005	230,494
107 Canadian Overseas Telecommunication Corporation—			
Mill Village project and others.....	2,738	15,890	—13,152
108 Canadian Pacific Airlines—advance for construction at airports.....		10,835	—10,835
6 Contractors holdbacks.....	2,659,902	2,812,800	—152,898
109 Crown corporation deposits—Canadian National (West Indies) Steam-			
ships, Limited.....	95,000	95,000	
9 Instalment purchase of bonds—public service.....	176,878	170,713	6,165
110 Loran C—United States Coast Guard—deposit account.....	36,987	36,954	33
111 National Harbours Board—			
Special account No. 1.....	900,287	2,503,589	—1,603,302
Special account No. 2.....	213,886	201,946	11,940
Special account No. 3.....	159,165	139,301	19,864
Special account No. 4.....	22,682,709	22,289,746	392,963
112 Province of Newfoundland—social security assessment collections.....	1,275	1,556	—281
113 Unclaimed moneys due Canadian seamen.....	5,051	4,702	349
114 United Kingdom—advance for services at Goose Bay.....	88,919	2,070	86,849
115 Vancouver international airport bridge.....			
Treasury Board—National Research Council—			
6 Contractors holdbacks.....	61,684	29,555	32,129
116 NASA Churchill research range project.....		521,197	—521,197
117 Special fund.....	2,076,481	2,583,897	—507,416
118 Trust fund.....	332,793	466,956	—134,163
Veterans Affairs—			
119 Army benevolent fund.....	4,191,235	4,476,238	—285,003
120 Canadian Pension Commission—administration trust fund.....	13,256,589	13,471,987	—215,398
121 Estates fund.....	4,119	1,287	2,832
122 Veterans administration and welfare trust fund.....	349,141	464,444	—115,303
123 Veterans care trust fund.....	9,832,033	9,153,951	678,082
Soldier Settlement and Veterans Land Acts—			
6 Contractors holdbacks.....	230	230	
124 Indian and Eskimo housing assistance trust account.....	50,943	46,020	4,923
125 Veterans land act trust accounts general.....	4,625,246	5,063,317	—438,071
	439,183,779	491,881,909	—52,698,130

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE L			
Annuity, Insurance and Pension Accounts—			
SOCIAL SECURITY ACCOUNTS			
1 Canada Pension Plan.....	3,843,577,393	2,932,257,696	911,319,697
2 Old Age Security Fund.....	728,422,342	721,397,687	7,024,655
3 Unemployment Insurance Fund.....	25,055,620	11,775,436	13,280,184
	4,597,055,355	3,665,430,819	931,624,536
OTHER			
4 Agriculture—crop reinsurance fund.....	3,694,218	4,568,831	—874,613
Finance—			
5 Insurance—civil service insurance fund.....	22,499,298	23,422,773	—923,475
Labour—Unemployment Insurance Commission—			
6 Annuities agents pension account.....	155,300	159,699	—4,399
7 Government annuities.....	1,313,779,324	1,321,079,758	—7,300,434
National Defence—			
8 Canadian forces superannuation account.....	3,570,638,731	3,306,389,329	264,249,402
9 Regular forces death benefit account.....	21,459,996	20,695,869	764,127
Parliament—			
10 Members of Parliament retiring allowances account.....	4,294,102	2,758,486	1,535,616
Solicitor General—Royal Canadian Mounted Police—			
11 Dependents' pension fund.....	8,493,770	8,439,281	54,489
12 Superannuation account.....	199,716,534	165,764,568	33,951,966
13 Transport—pilots pension fund—			
Halifax.....	155,032	168,349	—13,317
Saint John.....	450,253	418,068	32,185
Montreal.....		3,892,325	—3,892,325
Treasury Board—			
14 Group surgical-medical insurance plan (British Columbia residents)			
15 Hospital insurance—outside Canada.....	480,897	295,182	185,715
16 Public service death benefit account.....	21,367,736	19,048,440	2,319,296
17 Public service superannuation account.....	3,990,006,489	3,599,427,506	390,578,983
18 Supplementary retirement benefit account.....	6,586,639		6,586,639
19 Retirement fund.....	39,395	330,553	—291,158
Veterans Affairs—			
20 Returned soldiers insurance fund.....	8,968,489	9,638,535	—670,046
21 Veterans insurance fund.....	32,685,251	32,422,796	262,455
22 Veterans land act fire insurance fund.....	50,000	50,000	
23 Veterans land act insurance account.....	103,343	103,276	67
	9,205,624,797	8,519,073,624	686,551,173
	13,802,680,152	12,184,504,443	1,618,175,709
SCHEDULE M			
Undisbursed Balances of Appropriations to Special Accounts—			
1 Agriculture—reserve for wheat inventory reduction payments.....	42,411,788	100,000,000	—57,588,212
2 External Affairs—international assistance account.....	82,598,917	84,941,607	—2,342,690
National Defence—			
3 Replacement of materiel, sec. 11, National Defence Act.....	1,529,781	680,559	849,222
4 Surplus crown assets.....	22,990,832	10,769,208	12,221,624
Regional Economic Expansion—			
5 National Capital Commission—national capital fund.....	13,500,000	11,800,000	1,700,000
Secretary of State—			
6 Centennial of confederation fund.....	800,514	847,720	—47,206
7 National Library of Canada purchase account.....	1,252	166	1,086
8 National Museums of Canada purchase account.....	179,236	26,677	152,559
9 Transport—railway grade crossing fund.....	3,372,725	110	3,372,615

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE M—Concluded			
Undisbursed Balances of Appropriations to Special Accounts—Concluded			
Treasury Board—			
10 Reserve for salary revisions 1968-69 and 1969-70.....	34,175,389	64,332,030	— 30,156,641
11 Reserve for salary revisions 1970-71.....	65,037,572		65,037,572
	266,598,006	273,398,077	— 6,800,071

SCHEDULE N**Provision for Compound Interest on Canada Savings Bonds—**

1 - Canada savings bonds—			
Series 21.....	4,749,048	1,181,116	3,567,932
Series 22.....	1,352,100	1,211,132	140,968
Special replacement series.....	1,910,666	3,651,061	— 1,740,395
Series 23.....	2,853,993	4,316,696	— 1,462,703
Series 24.....	7,716,666	9,941,175	— 2,224,509
	18,582,473	20,301,180	— 1,718,707

SCHEDULE O**Deferred Credits—**

Energy, Mines and Resources—			
1 Atomic Energy of Canada Limited—deferred interest.....	162,463	167,745	— 5,282
Finance—			
2 Deferred interest—United Kingdom Financial Agreement Act, 1946.....	101,077,267	101,077,267	
3 Saint John Harbour Bridge Authority—deferred interest.....	8,049	3,683	4,366
4 Unamortized premiums on loans.....	1,748,708	328,583	1,420,125
Indian Affairs and Northern Development—			
5 Capitalized interest—Northern Canada Power Commission.....	1,206,500	1,228,503	— 22,003
Regional Economic Expansion—			
6 Capitalized interest—Northern Canada Power Commission.....	15,735,747	8,843,084	6,892,663
Supply and Services—			
Agreements of sale of crown assets—			
7 Renfrew Aircraft and Engineering Company Limited.....	201,670	230,480	— 28,810
8 Crown Assets Disposal Corporation—government equity in agency account	12,580,633	9,180,762	3,399,871
Transport—			
9 Deferred interest—Nanaimo Harbour Commissioners.....		4,010	— 4,010
9 Deferred interest—The St. Lawrence Seaway Authority.....	84,092,920	71,864,323	12,228,597
	216,813,957	192,928,440	23,885,517

SCHEDULE P**Suspense Accounts—**

1 Agriculture.....	424,853	379,574	45,279
2 Unclaimed warrants.....	491	3,092	— 2,601
1 Communications.....	1,126	325	801
3 Private commercial broadcasting licences.....	29,857	20,732	9,125
1 Consumer and Corporate Affairs.....	72,531	71,073	1,458
1 Energy, Mines and Resources.....	7,181	23,290	— 16,109
1 External Affairs.....	171,561	295,467	— 123,906
1 Canadian International Development Agency.....	33,493	34,389	— 896

Schedules to Statement of Assets and Liabilities—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
SCHEDULE P—Concluded			
Suspense Accounts—Concluded			
1 Finance.....	3,187	32,963	—29,776
4 Loan subscriptions at credit of subscribers in arrears.....	75,269	73,251	2,018
5 Matured bonds and interest unclaimed.....	187,103	182,353	4,750
1 Unallocated funds.....	38,513	76,266	—37,753
6 Unclaimed cheques.....	1,536,471	1,328,407	208,064
7 Unclaimed government drafts.....	821	836	—15
8 Unclaimed war savings certificates and stamps.....	316,769	316,539	230
9 Unredeemable coupons—			
Canada.....	50,380	50,256	124
New York.....	2,249	2,394	—145
1 Fisheries and Forestry.....	23,602	9,349	14,253
1 Indian Affairs and Northern Development.....	24,992	50,649	—25,657
1 Industry, Trade and Commerce.....	232,675	33,211	199,464
10 Expo 67 winding-up suspense account.....	40,851	102,002	—61,151
1 Dominion Bureau of Statistics.....	18,666	14,064	4,602
1 Justice.....	530	22,539	—22,009
11 Repayment defalcations.....		2,358	—2,358
1 Labour.....		970	—970
1 Unemployment Insurance Commission.....	534	3,153	—2,619
1 Manpower and Immigration.....	35,036	16,165	18,871
1 National Defence.....	460,505	265,844	194,661
1 National Health and Welfare.....	1,168	12,181	—11,013
National Revenue—			
12 Customs and Excise.....	13,271	36,547	—23,276
1 Taxation.....	40,854	41,007	—153
1 Public Works.....	38,786	741,005	—702,219
1 Regional Economic Expansion.....	2,826	2,168	658
1 Secretary of State.....		2,679	—2,679
1 National Museums of Canada.....	8,777	1,769	7,008
1 Public Archives.....		255	—255
1 Public Service Commission.....	5,603	5,961	—358
1 Solicitor General.....		8	—8
1 Royal Canadian Mounted Police.....	19,461	9,707	9,754
1 Supply and Services.....	3,960	3,536	424
1 Canadian Government Printing Bureau.....		27	—27
13 Information Canada.....	57,438		57,438
1 Transport.....	116,655	285,584	—168,929
1 Canadian Transport Commission.....			
14 Overtime wages.....		40	730
15 Radio message tolls.....	770		
1 Treasury Board.....	13		13
1 National Research Council.....	30,911	30,098	813
	4,129,739	4,584,083	—454,344

Schedules to Statement of Assets and Liabilities—Continued

				Annual Interest	1971	1970	Net increase or decrease (—) during 1970-71
				\$	\$	\$	\$
SCHEDULE Q							
Unmatured debt—							
Bonds							
Payable in Canadian Dollars—							
1	1936, 3 per cent.....	P. 1		1,650,000	55,000,000	55,000,000	
2	1956-98, 3½ per cent.....	T. 15		7,389,188	197,045,000	197,045,000	
3	1958-72, 4½ per cent.....	T. 28		45,356,132	1,067,203,100	1,267,203,100	-200,000,000
4	1958-83, 4½ per cent.....	T. 29		89,670,575	1,992,679,450	1,992,679,450	
Canada savings bonds—							
5	1957-70, 3½-4½ per cent.....	S. 12				39,034,400	-39,034,400
6	1958-73, 3½-4½ per cent.....	S. 13		667,800	15,712,950	19,107,500	-3,394,550
7	1960-70, 4-5 per cent.....	S. 15				43,869,950	-43,869,950
6	1961-71, 4½-5 per cent.....	S. 16		1,683,345	33,666,900	42,951,150	-9,284,250
6	1962-76, 4½-5½ per cent.....	S. 17		5,019,399	91,261,800	118,677,650	-27,415,850
6	1963-75, 4½-5½ per cent.....	S. 18		2,895,640	57,912,800	74,928,550	-17,015,750
6	1964-74, 4½-5½ per cent.....	S. 19		2,697,312	53,946,250	69,818,300	-15,872,050
6	1965-77, 4½-5½ per cent.....	S. 20		2,551,535	51,030,700	65,485,050	-14,454,350
6	1966-79, 5-6 per cent.....	C.S.		12,559,635	228,357,000	277,978,800	-49,621,800
6	1967-80, 5½-6 per cent.....	S. 22		6,630,094	126,287,500	163,354,500	-37,067,000
6	1968-78, 6-7 per cent.....	R.S.		15,404,225	220,060,350	273,029,550	-52,969,200
6	1968-82, 5½-7 per cent.....	S. 23		33,769,528	500,289,300	668,583,550	-168,294,250
8	1969-78, 7-8½ per cent.....	S. 24		352,339,816	4,404,247,700	4,721,976,000	-317,728,300
9	1970-81, 6½-8 per cent.....	S. 25		136,473,444	2,021,828,800		2,021,828,800
10	1953/58-78, 3½ per cent.....	T. 5		7,796,681	207,911,500	207,911,500	
11	1954-76, 3½ per cent.....	T. 11		8,029,011	247,046,500	247,046,500	
12	1954-79, 3½ per cent.....	T. 13		11,155,511	343,246,500	343,246,500	
13	1958-70, 3½ per cent.....	T. 24				200,000,000	-200,000,000
12	1959-75, 5½ per cent.....	T. 36		17,069,855	310,361,000	310,361,000	
12	1960-76, 5½ per cent.....	T. 38		23,990,890	436,198,000	436,198,000	
14	1962-80, 5½ per cent.....	AT. 14		5,765,238	104,822,500	112,396,000	-7,573,500
12	1963-88, 5 per cent.....	AT. 21		5,000,000	100,000,000	100,000,000	
12	1964-71, 5 per cent.....	CT. 15		17,500,000	350,000,000	350,000,000	
12	1964-88, 5 per cent.....	CT. 9		2,500,000	50,000,000	50,000,000	
12	1964/65-90, 5½ per cent.....	CT. 12		11,812,500	225,000,000	225,000,000	
15	1965/66-70, 5 per cent.....	CT. 19				175,000,000	-175,000,000
12	1965-73, 5 per cent.....	CT. 17		13,750,000	275,000,000	275,000,000	
12	1965-75, 5½ per cent.....	CT. 24		2,750,000	50,000,000	50,000,000	
16	1966-70, 5½ per cent.....	F. 8				300,000,000	-300,000,000
17	1966-80, 5½ per cent.....	CT. 26		4,060,732	73,831,500	78,929,000	-5,097,500
15	1966/67-70, 5 per cent.....	F. 2				140,000,000	-140,000,000
18	1966/67-80, 5½ per cent.....	F. 3		8,704,905	158,271,000	160,000,000	-1,729,000
12	1966/67-92, 5½ per cent.....	F. 6		12,937,500	225,000,000	225,000,000	
12	1967-71, 6 per cent.....	F. 20		13,500,000	225,000,000	225,000,000	
12	1967-73, 5 per cent.....	F. 11		10,000,000	200,000,000	200,000,000	
19	1967-73, 6½ per cent.....	F. 22		14,062,500	225,000,000	225,000,000	
12	1967-74, 5½ per cent.....	F. 14		5,500,000	100,000,000	100,000,000	
12	1967-75, 5½ per cent.....	F. 9		3,850,000	70,000,000	70,000,000	
12	1967-90, 5½ per cent.....	F. 12		6,562,500	125,000,000	125,000,000	
12	1967-68/71, 6 per cent.....	F. 17		17,100,000	285,000,000	285,000,000	
20	1968-70, 7 per cent.....	F. 27				275,000,000	-275,000,000
20	1968-70, 6½ per cent.....	F. 30				105,000,000	-105,000,000
13	1968-70, 6½ per cent.....	F. 34				50,000,000	-50,000,000
12	1968-71, 6½ per cent.....	F. 31		12,500,000	200,000,000	200,000,000	
12	1968-71, 6½ per cent.....	F. 35		12,500,000	200,000,000	200,000,000	
12	1968-73, 7 per cent.....	F. 25		33,250,000	475,000,000	475,000,000	
12	1968-74, 7 per cent.....	F. 28		17,500,000	250,000,000	250,000,000	
12	1968-75, 6½ per cent.....	F. 32		13,000,000	200,000,000	200,000,000	
12	1968-95, 6½ per cent.....	F. 33		6,500,000	100,000,000	100,000,000	
13	1969-70, 7 per cent.....	F. 36				125,000,000	-125,000,000
15	1969-70, 7½ per cent.....	F. 40				130,000,000	-130,000,000
20	1969-70, 7½ per cent.....	F. 42				40,000,000	-40,000,000
20	1969-70, 8 per cent.....	F. 44				30,000,000	-30,000,000
16	1969-70, 8 per cent.....	F. 48				75,000,000	-75,000,000
12	1969-71, 8 per cent.....	F. 45		13,600,000	170,000,000	170,000,000	
12	1969-72, 7½ per cent.....	F. 37		17,037,500	235,000,000	235,000,000	
12	1969-73, 8 per cent.....	F. 43		8,800,000	110,000,000	110,000,000	
21	1969-74, 7½ per cent.....	F. 38		9,062,500	125,000,000	125,000,000	

Schedules to Statement of Assets and Liabilities—Continued

				Annual Interest	1971	1970	Net increase or decrease (—) during 1970-71
				\$	\$	\$	\$
SCHEDULE Q—Continued							
Unmatured debt—Continued							
Bonds—Continued							
Canada savings bonds—Concluded							
22	1969/70-74, 8 per cent.....	F. 46		33,996,000	424,950,000	425,000,000	— 50,000
12	1969-78, 8 per cent.....	F. 41		10,000,000	125,000,000	125,000,000	
23	1969/70-86, 8 per cent.....	F. 47		4,000	50,000		50,000
12	1970-71, 8 per cent.....	F. 49		6,000,000	75,000,000	75,000,000	
12	1970-72, 6½ per cent.....	F. 53		13,975,000	215,000,000		215,000,000
12	1970-72, 5½ per cent.....	F. 59		5,250,000	100,000,000		100,000,000
12	1970-73, 7 per cent.....	F. 50		10,500,000	150,000,000		150,000,000
12	1970-73, 6½ per cent.....	F. 54		9,750,000	150,000,000		150,000,000
12	1970-73, 6½ per cent.....	F. 58		13,500,000	200,000,000		200,000,000
12	1970-74, 6 per cent.....	F. 60		12,000,000	200,000,000		200,000,000
12	1970-75, 7½ per cent.....	F. 51		16,312,500	225,000,000		225,000,000
12	1970-75, 7½ per cent.....	F. 55		18,850,000	260,000,000		260,000,000
24	1970-75, 7½ per cent.....	F. 56		32,625,000	450,000,000		450,000,000
12	1970-77, 7 per cent.....	F. 52		35,000,000	500,000,000		500,000,000
12	1971-89, 6½ per cent.....	F. 61		10,125,000	150,000,000		150,000,000
Special non-marketable bonds—							
25	Canada pension plan investment fund—						
	1966-86, 5.29 per cent.....			5,396	102,000	102,000	
	1966-86, 5.42 per cent.....			7,805	144,000	144,000	
	1966-86, 5.37 per cent.....			8,270	154,000	154,000	
	1966-86, 5.39 per cent.....			7,869	146,000	146,000	
	1966-86, 5.40 per cent.....			7,884	146,000	146,000	
	1966-86, 5.44 per cent.....			8,758	161,000	161,000	
	1966-86, 5.48 per cent.....			8,165	149,000	149,000	
	1966-86, 5.60 per cent.....			7,728	138,000	138,000	
	1966-86, 5.51 per cent.....			7,989	145,000	145,000	
	1966-86, 5.51 per cent.....			6,557	119,000	119,000	
	1967-87, 5.61 per cent.....			10,154	181,000	181,000	
	1967-87, 5.49 per cent.....			5,929	108,000	108,000	
	1967-87, 5.36 per cent.....			10,774	201,000	201,000	
	1967-87, 5.39 per cent.....			10,241	190,000	190,000	
	1967-87, 5.37 per cent.....			11,008	205,000	205,000	
	1967-87, 5.48 per cent.....			10,357	189,000	189,000	
	1967-87, 5.56 per cent.....			11,120	200,000	200,000	
	1967-87, 5.61 per cent.....			11,725	209,000	209,000	
	1967-87, 5.61 per cent.....			10,603	189,000	189,000	
	1967-87, 5.69 per cent.....			10,128	178,000	178,000	
	1967-87, 6.14 per cent.....			9,947	162,000	162,000	
	1967-87, 6.27 per cent.....			22,760	363,000	363,000	
	1968-88, 6.44 per cent.....			18,354	285,000	285,000	
	1968-88, 6.51 per cent.....			20,311	312,000	312,000	
	1968-88, 6.53 per cent.....			40,029	613,000	613,000	
	1968-88, 6.53 per cent.....			46,951	719,000	719,000	
	1968-88, 6.71 per cent.....			36,167	539,000	539,000	
	1968-88, 6.61 per cent.....			34,174	517,000	517,000	
	1968-88, 6.59 per cent.....			41,781	634,000	634,000	
	1968-88, 6.79 per cent.....			37,956	559,000	559,000	
	1968-88, 6.66 per cent.....			39,627	595,000	595,000	
	1968-88, 6.44 per cent.....			31,041	482,000	482,000	
	1968-88, 6.40 per cent.....			36,544	571,000	571,000	
	1968-88, 6.62 per cent.....			28,996	438,000	438,000	
	1968-88, 6.76 per cent.....			23,187	343,000	343,000	
	1969-89, 6.92 per cent.....			20,414	295,000	295,000	
	1969-89, 7.17 per cent.....			17,136	239,000	239,000	
	1969-89, 7.11 per cent.....			28,084	395,000	395,000	
	1969-89, 7.16 per cent.....			25,561	357,000	357,000	
	1969-89, 7.19 per cent.....			27,610	384,000	384,000	
	1969-89, 7.26 per cent.....			23,668	326,000	326,000	
	1969-89, 7.45 per cent.....			36,058	484,000	484,000	
	1969-89, 7.46 per cent.....			30,213	405,000	405,000	
	1969-89, 7.47 per cent.....			27,564	369,000	369,000	
	1969-89, 7.60 per cent.....			25,840	340,000	340,000	

Schedules to Statement of Assets and Liabilities—Concluded

	Annual Interest	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$	\$
SCHEDULE Q—Concluded				
Unmatured debt—Concluded				
Bonds—Concluded				
Special non-marketable bonds—Concluded				
25 Canada pension plan investment fund—Concluded				
1969-89, 7.94 per cent.	22,470	283,000	283,000	
1969-89, 7.83 per cent.	17,148	219,000	219,000	
1970-90, 8.17 per cent.	17,647	216,000	216,000	
1970-90, 8.33 per cent.	17,160	206,000	206,000	
1970-90, 8.29 per cent.	38,963	470,000	470,000	
1970-90, 8.14 per cent.	23,443	288,000		288,000
1970-90, 7.85 per cent.	48,121	613,000		613,000
1970-90, 8.08 per cent.	46,541	576,000		576,000
1970-90, 8.12 per cent.	37,271	459,000		459,000
1970-90, 8.08 per cent.	37,572	465,000		465,000
1970-90, 8.00 per cent.	36,080	451,000		451,000
1970-90, 7.98 per cent.	33,356	418,000		418,000
1970-90, 7.91 per cent.	27,606	349,000		349,000
1970-90, 7.91 per cent.	45,878	580,000		580,000
1971-91, 7.54 per cent.	19,830	263,000		263,000
1971-91, 7.01 per cent.	17,946	256,000		256,000
1971-91, 6.79 per cent.	49,499	729,000		729,000
26 Unemployment Insurance Commission—				
5 per cent.			55,000,000	—55,000,000
5½ per cent.			54,000,000	—54,000,000
6 per cent.	3,180,000	53,000,000	92,000,000	—39,000,000
6½ per cent.			71,000,000	—71,000,000
6¾ per cent.	3,180,000	48,000,000		48,000,000
6¾ per cent.	2,227,500	33,000,000		33,000,000
7½ per cent.	7,500,000	100,000,000	100,000,000	
8 per cent.	6,480,000	81,000,000	81,000,000	
	1,335,805,455	21,129,039,100	19,295,185,000	1,833,854,100
27 Payable in Deutsche Marks—				
1968-73, 6½ per cent.	4,984,487	73,844,251	73,844,251	
Payable in Italian Lire—				
28 1968-70, 5½ per cent.			34,594,560	—34,594,560
28 1968-71, 5½ per cent.			36,324,288	—36,324,288
28 1968-72, 6 per cent.			37,189,152	—37,189,152
			108,108,000	—108,108,000
Payable in United States Dollars—				
29 1949-74, 2½ per cent.	1,340,780	48,755,627	48,755,627	
30 1950-75, 2½ per cent.	833,294	30,301,591	30,301,591	
31 1962-87, 5 per cent.	3,805,401	76,108,032	77,837,760	—1,729,728
32 1968-88, 6½ per cent.	7,432,425	108,108,000	108,108,000	
	13,411,900	263,273,250	265,002,978	—1,729,728
Treasury bills—				
Payable in Canadian Dollars—				
33 Treasury bills, various discount rates	165,955,000	3,735,000,000	2,895,000,000	840,000,000
	1,520,156,842	25,201,156,601	22,637,140,229	2,564,016,372

Explanatory Notes to the Schedules to Statement of Assets and Liabilities

SCHEDULE A

Cash

- A- 1 Cash in Receiver General current deposits represents the total of the balances at credit of the Receiver General in banks in Canada, London, New York, Paris, Bonn and Brussels.
- A- 2 This special deposit consists of interest due and premium payable on Italian state bonds received by Canada under the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy in respect of the Canadian Foundation in Rome.
- A- 3 These special deposits consist of balances in the hands of fiscal agents of the government for the purchase or redemption of government securities and for the payment of interest.
- A- 4 This is a non-interest-bearing special deposit in connection with the financing of certain foreign service offices through letters of credit.
- A- 5 This account is to record moneys received by public officers prior to the close of business on March 31 of any fiscal year but not recorded in current cash accounts until after that date.
- A- 6 In this account are recorded deposits held in Indian agencies revenue trust bank accounts approved by the Minister of Finance. Cash held in banks and in transit and in individual accounts totalled \$666,816 at year-end less cheques totalling \$399,697 issued and not paid by the banks at March 31, 1971, leaving \$267,119 owing to Indians and Indian bands and for special activities. See under the schedule "deposit and trust accounts" further on in this section.
- A- 7 This account consists of temporary deposits in chartered bank accounts as at March 31, 1971, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

SCHEDULE B

Other Current Assets

- B- 1 Collections received after March 31, for a limited period, which are applicable to the fiscal year ending on that date are recorded in this account.
- B- 2 This represents the cash in hands of postmasters and in transit at the close of business on March 31, 1971.
- B- 3 This account records blocked currency on deposit in Canadian funds to the credit of the Receiver General for Canada in the Bank of China, Peking, China.

SCHEDULE C

Departmental Working Capital Advances

- C- 1 This account was authorized by vote 556, Appropriation Act No. 4, 1952, vote 762, Appropriation Act No. 3, 1953, and vote 783, Appropriation Act No. 5, 1955, for the purpose of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects. The authority was extended by the following parliamentary appropriation:

Vote L6a To increase from \$620,000 to \$1,820,000 the amount that may be charged at any one time to

the agricultural revolving fund established by vote 556, Appropriation Act No. 4, 1952 for the purpose of financing the production of new and improved varieties of seeds and the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects: additional amount required **\$ 1,200,000**

A statement of the operations in the account is shown as an appendix to section 1 in Volume II of this report.

- C- 2 Section 10(1) of the Agricultural Stabilization Act provides that the Agricultural Stabilization Board may (a) purchase any agricultural commodity at the prescribed price; (b) pay to producers of an agricultural commodity, directly or through such agent as the board may determine, the amount by which the prescribed price exceeds a price determined by the board to be the average price at which the commodity is sold in such markets and during such periods as the board considers appropriate; (c) make such payments for the benefit of producers as the Governor in Council may authorize for the purpose of stabilizing the price of an agricultural commodity at the prescribed price; and (d) sell or otherwise dispose of, package, process, store, ship, transport, export, insure or otherwise deal in any commodity purchased by the board.

Section 13 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural commodities stabilization account, to credit this account with all moneys received by the board from its operations and to make expenditures out of the consolidated revenue fund under this act, other than administrative expenses, provided that the debit balance in the account shall not be greater than \$250,000,000.

Section 13(7) directs that "at the end of each fiscal year, the Minister of Finance shall determine the net profit or loss on the operation of the account for that fiscal year, and if he determines that there is a net profit it shall be charged to the account, but if he determines that there is a net loss, no amount shall be credited to the account in respect thereof without the authority of Parliament".

The account reflected a credit balance of \$74,295 at March 31, 1970 and is reported under the liability category "deposit and trust accounts". This was adjusted during 1970-71, leaving a nil balance in the account at March 31, 1971.

The balance sheet of the board as at March 31, 1971, as certified by the Auditor General, together with related statements, is shown as an appendix to section 1 in volume II of this report.

- C- 3 Section 4(1) of the Agricultural Products Board Act provides that the board may, with the authority of the Governor in Council: (a) sell or deliver agricultural products to the Government of any country or any agency thereof; (b) purchase or negotiate contracts for the purchase of agricultural products on behalf of the government of any country or any agency thereof; (c) buy, sell, or import agricultural products; and (d) store, transport, or process, or enter into contracts for the storing, transportation or processing, of agricultural

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

products. Section 5 of the act provides authority to establish in the consolidated revenue fund an account to be known as the agricultural products board account in which all financial transactions of the board under section 4(1) of the act are recorded. The debit balance in the account is not to exceed \$15,000,000 at any time.

The account reflected a credit balance of \$39,937 at March 31, 1971, which is reported under the liability category "deposit and trust accounts".

The balance sheet of the board as at March 31, 1971, as certified by the Auditor General, and statement of operations for the year are shown as an appendix to section 1 in volume II of this report.

- C-4 This account is operated pursuant to the provisions of subsection 3 of section 166, Canada Grain Act, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the consolidated revenue fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

There were no transactions in the account during 1970-71.

- C-5 This account was established by Appropriation Act No. 1, 1970 under the following parliamentary vote:

Vote L1b To authorize the operation of a race track supervision revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada, to which shall be charged all administration expenses of such supervision and to which shall be credited all monies received through the pari-mutuel levy under section 178 of the Criminal Code, the outstanding amount at any time under this authority not to exceed \$ 200,000

During the year gross credits amounted to \$2,881,791 and gross debits amounted to \$2,866,160. An amount of \$15,631 was credited to non-tax revenue—return on investments.

The account reflected a credit balance of \$100,777 at March 31, 1971 and is reported under the liability category "deposit and trust accounts."

The balance sheet of the fund as at March 31, 1971, as certified by the Auditor General, together with related statements, is shown as an appendix to section 1 in volume II of this report.

- C-6 This account was established under authority of vote L20 of Appropriation Act No. 1, 1963, for payments in respect of government telephone services. The account is credited with the charges to the various departments receiving service and the excess of the amounts paid out over the amounts credited are not to exceed \$1,000,000 at any time.

Expenditures, excluding charges for local station equipment now billed directly to departments, cover costs for local shared common services (operator salaries, switchboards and associated switching equip-

ment, space, directory services) and inter-city services for departments and agencies using consolidated systems serving various centres as well as the inter-city services for telephones in the residences of the Governor General, the Prime Minister and Cabinet Ministers and their private secretaries in Ottawa. Total expenditures were \$7,777,584. This account was credited with \$7,391,458 and the debit balance in the account on March 31, 1971 represents the total outstanding accounts to be collected during 1971-72.

Financial statements of this account are shown as an appendix to section 2 in volume II of this report.

- C-7 This account represents the difference between the value of certain accounts receivable, accounts payable and sundry accounts of the Post Office. In 1969-70 this account was shown under the liability category "current and demand liabilities".

- C-8 The operation of this fund was authorized by vote 541, Appropriation Act No. 4, 1954 and extended by vote 543, Appropriation Act No. 5, 1955, and vote 528, Appropriation Act No. 6, 1956, for the purpose of: (a) acquiring and managing material to be used for the manufacture of uniforms and satchels, and (b) acquiring and managing materials and fittings to be used in the manufacture of mail bags; the total amount to be charged to the revolving fund at any one time not to exceed \$895,000. A statement of the operations of the revolving fund is shown as an appendix to section 2 in volume II of this report.

- C-9 This account records advances as authorized by vote L63c, Appropriation Act No. 5, 1963, vote L37a, Appropriation Act No. 6, 1964, vote L37d, Appropriation Act No. 2, 1965, and vote L77d, Appropriation Act No. 2, 1966, for the purpose of stockpiling uranium concentrates, the cost not to exceed \$135,000,000.

Agreements have been entered into with Denison Mines Limited, Faraday Mines Limited, Rio Algom Limited and Eldorado Nuclear Limited.

During the year payments amounting to \$6,562,176 were made under these agreements, bringing the balance in the account to \$101,182,910 at March 31, 1971.

- C-10 This account was established under the following parliamentary appropriation:

Vote L11c Acquisition in fiscal years 1970-71, 1971-72, 1972-73, 1973-74 and 1974-75 of uranium concentrates in accordance with contracts to be entered into, with the approval of the Governor in Council, with Denison Mines Limited including authority to sell the uranium concentrates acquired under the said contracts and to appoint a sales agent for such purposes \$ 29,500,000

There were no transactions in the account during 1970-71.

- C-11 This account was established under the authority of the following parliamentary appropriation:

Vote L12c To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a working capital advance account in the current and subsequent fiscal years

- (a) to which shall be charged loans and advances made to employees posted abroad and recoverable advances made to other govern-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

ment departments to enable them to make loans and advances to their employees posted abroad, and

(b) to which shall be credited all amounts repaid in respect of the said loans and advances,

the amount outstanding at any one time under this authority not to exceed \$ 1,300,000

The closing balance consisted of advances to employees, \$629,657, advances for medical loans, \$46,650 and security and other deposits under the Foreign Service Directives \$96,958.

Interest on advances to employees was charged at the rates established by regulations and an amount of \$31,978 was received and credited to non-tax revenue—return on investments.

C-12 This account was established by vote L22b, Appropriation Act No. 1, 1969 to authorize the operation of a revolving fund in accordance with terms and conditions approved by Treasury Board for the purpose of operating the central and regional passport offices; expenditures for such purpose to be charged to the fund and such portion as may be determined by the Treasury Board of the revenue derived from passport services to be credited thereto; the amount outstanding at any one time under this authority not to exceed \$100,000.

A statement of the operations in the account is shown as an appendix to section 5 in volume II of this report.

C-13 Vote 630, Appropriation Act No. 2, 1954, as extended by vote 806, Appropriation Act No. 3, 1959, vote L13a, Appropriation Act No. 10, 1964, vote L21a, Appropriation Act No. 9, 1966, vote L27c, Appropriation Act No. 1, 1968 and vote L33a, Appropriation Act No. 4, 1969 provided the aggregate of \$3,000,000 for the purpose of financing posts abroad, advances to personnel on posting, for medical expenses and to include the charging to the account of advances to employees during service abroad.

These authorities have been amended by the following parliamentary appropriation:

Vote L11c To restrict the purposes of the special account established by vote 630, Appropriation Act No. 2, 1954 to provide only for advances to posts abroad and to increase from \$3,000,000 to \$7,000,000 the amount that may be outstanding at any time thereunder; additional amount required \$ 4,000,000

The closing balance consisted of advances to posts \$331,222.

C-14 This account was established under the authority of vote L30 of Appropriation Act No. 4, 1968, and is charged with the recoverable costs incurred in auditing the accounts of the United Nations and its specialized agencies and credited with payments from the United Nations and its specialized agencies for such auditing. The excess of the amounts charged over the amounts credited to the account at any time may not exceed \$25,000.

C-15 The cost of engraving plates and printing blank bonds for government loans is charged to this account under authority of P.C. 1953-343 dated March 12, 1953. As the stock of bonds is used adjusting entries are made

crediting this account and debiting the budgetary expenditure account "cost of issuing new loans" or the account "replenishing reserve stocks of bonds". During 1970-71 credits to the account amounted to \$214,020 and the total debits were \$409,010.

C-16 Debits to the account represent the cost of all coin purchased from the Royal Canadian Mint and credits represent the face value of all coin issued to the Bank of Canada. The net gain from transactions in the account is credited to non-tax revenue—return on investments. The balance in the silver purchase account is \$1,816,756 at March 31, 1971. The silver inventory at March 31, 1971 records 938,766.89 ounces of fine silver with a market value of \$1,612,725.

C-17 In this account are recorded transactions in connection with the transfer of gold bullion to the Bank of Canada. The balance in the gold purchase account is \$7,928,554 at March 31, 1971. The gold inventory at March 31, 1971 records 197,575.375 ounces of fine gold at \$40.192 per ounce. The market value of gold is \$38.875. Valuation at \$35 U.S. amounts to \$6,968,298 Canadian.

C-18 The Fire Losses Replacement Account Act provides that the Minister of Finance may with the approval of the Treasury Board advance such amounts as are required to restore or repair property lost or damaged as a result of fire, such advances to be charged to the fire losses replacement account, provided that the aggregate of all amounts standing as a charge against the account shall not exceed \$5,000,000. The act further provides that, if during the fiscal year there is an appropriation against which the expenditure can be charged, it shall be charged thereto and deleted from the account. If no appropriation is available, the amount expended from this account must be included in subsequent estimates for the service suffering the loss.

C-19 Section 10 (3) of the Fisheries Prices Support Act directs that "There shall be kept by the Minister of Finance an account called the fisheries price support account to which shall be charged all expenditures by the board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds from sales of fisheries products, which proceeds shall be available in the account to pay for further expenditures of the board; the net operating profit of the board in each fiscal year, as reflected in the said account, shall be deposited to the credit of the consolidated revenue fund, as revenue; and net operating loss in any fiscal year may be recouped to the said account from moneys appropriated by Parliament for the purpose". A statement of the operations of the fisheries prices support account is shown as an appendix to section 7 in volume II of this report.

C-20 This account was established under authority of vote 542, Appropriation Act No. 3, 1953, and extended by vote 656, Appropriation Act No. 5, 1958, and vote L34a, Appropriation Act No. 7, 1966, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the interim convention on conservation of north pacific fur seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics. The balance of this account is not to exceed \$500,000 at any time. During the year total receipts representing

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

proceeds from sales were \$873,791 and disbursements from the fund were \$876,043 including \$272,809 profit transferred to non-tax revenues—return on investments.

A statement of the operations of the Fisheries revolving fund is shown as an appendix to section 7 in volume II of this report.

- C-21 This account is operated as a revolving fund in accordance with section 58 of the Financial Administration Act. Vote 508, Appropriation Act No. 5, 1958 provided that the debit balance in the fund at any time may not exceed \$1,000,000.

A statement of the operations of the national parks stores account is shown as an appendix to section 9 in volume II of this report.

- C-22 Vote 574, Appropriation Act No. 6, 1960 authorized the operation of this account in accordance with section 58 of the Financial Administration Act, for the purpose of acquiring and managing stores that are required for the northern administration branch. The debit balance in the fund at any time is not to exceed \$500,000.

A statement of the operations of the northern administration branch stores account is shown as an appendix to section 9 in volume II of this report.

- C-23 This account was authorized by vote 657, Appropriation Act No. 2, 1952, vote 588, Appropriation Act No. 2, 1956, vote 511, Appropriation Act No. 5, 1958, vote 481, Appropriation Act No. 5, 1959, vote L61e, Appropriation Act No. 4, 1964, vote L78b, Appropriation Act No. 6, 1965, vote L78d, Appropriation Act No. 1, 1966, vote L95c, Appropriation Act No. 1, 1968, vote L97a, Appropriation Act No. 4, 1969 and vote L97b, Appropriation Act No. 1, 1970 to make advances to posts and to employees on posting abroad to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time.

The closing balance consisted of advances to posts \$161,523, to employees \$269,573 and \$14,791 to field officers in Canada. Advances to employees included posting loans amounting to \$151,003 on which interest was charged at the rate of 5 per cent per annum for the period April, 1969 to June 30, 1969 and effective July 1, 1970 at the rate of 7½ per cent per annum. Gross debits during the year amounted to \$8,187,008 and gross credits were \$8,420,340.

- C-24 This account was established under authority of Appropriation Act No. 1, 1969 as follows:

Vote L82b To authorize the operation of a revolving fund in the current and subsequent fiscal years in accordance with terms and conditions approved by the Treasury Board for the purpose of financing the cost of special statistical services performed by the Dominion Bureau of Statistics at the request of government departments and agencies, and others; expenditures for such services to be charged to the fund and such portion as may be determined by the Treasury Board of the amounts received in payment for such services to be credited thereto; the amount outstanding under this authority at any time not to exceed \$ 250,000

The account reflected a credit balance of \$109,398 at March 31, 1971 and is reported under the liability category "deposit and trust accounts".

The financial statements of this account are shown as an appendix to section 10 in volume II of this report.

- C-25 This account was authorized by vote 626, Appropriation Act No. 2, 1955, vote 526, Appropriation Act No. 6, 1956, vote L41g, Appropriation Act No. 2, 1967, vote L115, Appropriation Act No. 3, 1969 and vote L115a, Appropriation Act No. 4, 1969 to provide for working capital advances to posts and advances to employees on posting abroad including the charging to the account of advances to employees during service abroad. The excess of the amounts debited over the amounts credited to this account at any time may not exceed \$750,000.

Interest on advances to employees was charged at the rate of 7½ per cent per annum in the case of posting loans made prior to July 1, 1970 and at the rate of 6½ per cent per annum in all other cases. An amount of \$5,065 was credited to non-tax revenue—return on investments.

The closing balance consisted of advances to posts \$51,775, security deposits \$32,368 and advances to employees \$120,141.

- C-26 This account was authorized by vote 632, Appropriation Act No. 2, 1954 for the purpose of acquiring and managing material to be used in the manufacture of uniforms for customs and excise officers. Vote L83b, Appropriation Act No. 1, 1969 extended the purposes of the fund to include the acquisition and managing of other materials, stores and supplies in accordance with terms and conditions approved by the Treasury Board, and increased to \$750,000 the amount that may be charged to the fund at any time.

Cloth is purchased by the department for resale to clothing manufacturers, who are subsequently paid for the completed uniforms—see vote 1 in section 16 of volume II of this report.

A statement of the operations of the revolving fund is shown as an appendix to section 16 in volume II of this report.

- C-27 This account was established under authority of vote L56g, Appropriation Act No. 2, 1967 and was extended by vote L118b, Appropriation Act No. 1, 1970 for the purpose of making payments in respect of construction and repair projects undertaken by the Department of Public Works on behalf of other government departments and agencies to include the making of payments in respect of all other undertakings by the Department of Public Works on behalf of other government departments and agencies; to provide that accounts receivable may not be deducted in determining the amount outstanding against the said advance; and to increase to \$18,000,000 the amount that may be outstanding at any time.

During the year the account was debited with the amount of \$62,706,300 representing the cost of construction and repair and was credited with \$62,637,690 representing the amount recovered from other government departments and agencies leaving an unrecovered balance of \$68,610 at March 31, 1971.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

C-28 Vote 533, Appropriation Act No. 4, 1954 authorized the operation of a revolving fund for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the maritime marshland rehabilitation administration. The debit balance is not to exceed \$150,000 at any time.

A statement of the operations of the maritime marshland rehabilitation administration—stores account is shown as an appendix to section 20 in volume II of this report.

C-29 This account was authorized by vote 539, Appropriation Act No. 3, 1953, and vote L1b, Appropriation Act No. 2, 1966, for the purpose of financing the purchase of stores for use in the construction, maintenance and operation of projects under the direction of the prairie farm rehabilitation administration. The debit balance in the account at any one time is not to exceed \$335,000.

A statement of the operations in the account is shown as an appendix to section 20 in volume II of this report.

C-30 The National Film Board operating account was provided for by section 18 of the National Film Act, c. 185, R.S., which also directed that the account be credited with (a) moneys received in respect of operations of the board, (b) amounts transferred from appropriations made by Parliament for the operations of the board, other than for the acquisition of capital equipment, in respect of expenditures incurred in such operations, and (c) amounts transferred from appropriations for expenditures by other departments for film activities, in respect of work undertaken for those departments. Payments in liquidation of liabilities arising out of the expenditures incurred by the board are charged to this account.

Subsection (5) directs that "At the end of each fiscal year the value of the inventory of the board and accounts receivable of the board shall be determined in accordance with regulations to be made by the Governor in Council, and if such value, added to the receipts shown in the account, exceeds the total of expenditures shown in the account and liabilities in respect of operations of the board then due and payable, an amount equal to the excess shall be transferred to the consolidated revenue fund as revenue, but if the value is less no amount may be credited to the account to meet the deficiency except pursuant to an appropriation by Parliament for that purpose".

Expenditures may exceed the receipts shown in the account by not more than \$2,800,000 under authority of vote L35c, Appropriation Act No. 4, 1966 and of vote L75c, Appropriation Act No. 1, 1968.

The financial statements of the board, prepared from accounts maintained on the accrual basis, and certified by the Auditor General, will be found in an appendix to section 21 in volume II of this report.

The amount of \$15,832 representing the unexpended balance of parliamentary appropriations for 1970-71 as shown on the balance sheet of the board will be transferred to non-tax revenue—refunds of previous years' expenditure in the fiscal year 1971-72.

C-31 Vote 529, Appropriation Act No. 6, 1956 and vote L80, Appropriation Act No. 7, 1967 authorized the operation of this account for the purpose of producing, processing or dealing in microfilm. This authority was extended by the following parliamentary appropriation:

Vote L97c To increase from \$50,000 to \$80,000 the amount that may be outstanding at any time against the central microfilm unit revolving fund, established by vote 259, Appropriation Act No. 6, 1956; additional amount required\$ 30,000

A statement of the operations of the revolving fund is shown as an appendix to section 21 in volume II of this report.

C-32 This account was established by vote 543, Appropriation Act No. 3, 1953, and extended by vote 658, Appropriation Act No. 5, 1958 and vote 760, Appropriation Act No. 2, 1961, for the purpose of financing the operation of canteens in federal penitentiaries; the amount to be charged to the fund at any time not to exceed \$255,000.

Vote 543 also provided authority for the payment of such proportion of the profits on such operations as the Treasury Board may allocate to the prisoners welfare fund. T.B. 574154, January 9, 1961 authorized 100 per cent of such profits to be allocated to the welfare fund. Gross debits during the year amounted to \$570,029 and gross credits were \$551,785.

A statement of the operations of the revolving fund is shown as an appendix to section 22 in volume II of this report.

C-33 This account was established by vote 628, Appropriation Act No. 2, 1955, and extended by vote 660, Special Appropriation Act, 1958, vote 657, Appropriation Act No. 5, 1958 and vote 600, Appropriation Act No. 5, 1961, for the purpose of acquiring, managing and manufacturing materials used in industrial work done for: (a) government departments, and (b) penitentiaries including the Office of the Commissioner of Penitentiaries. The debit balance in the fund at any time is not to exceed \$1,000,000.

The gross debits during the year amounted to \$1,095,517 and gross credits were \$1,121,967.

A statement of the operations of the account is shown as an appendix to section 22 in volume II of this report.

C-34 This account was established by vote L25, Appropriation Act No. 1, 1963 for the purposes of acquiring livestock for slaughter and subsequent sale for use in institutional feeding, and acquiring raw materials required to produce canned goods for institutional feeding. The debit balance in the fund at any one time is not to exceed \$175,000. The gross debits during the year amounted to \$257,473 and gross credits were \$243,780.

A statement of the operations of the account is shown as an appendix to section 22 in volume II of this report.

C-35 P.C. 1954-21/561, April 14, 1954 approved the operation of the Royal Canadian Mounted Police revolving fund for the purchase and sale of material for the manufacture of uniforms. The operation of this fund

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

was authorized by vote 547, Appropriation Act No. 3, 1953, extended by vote 633, Appropriation Act No. 2, 1954 and by vote L92c, Appropriation Act No. 1, 1968. The debit balance in the fund at any time is not to exceed \$750,000.

A statement of the operations of the revolving fund is shown as an appendix to section 22 in volume II of this report.

- C-36 This account was established by vote L70g, Appropriation Act No. 2, 1967 for the operation of a working capital advance account in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Treasury Board for the purpose of operating Royal Canadian Mounted Police messes; expenditures for such purpose to be charged to the account and receipts for mess services to be credited thereto, the amount outstanding at any time not to exceed \$80,000.

A statement of the operations of the revolving fund is shown as an appendix to section 22 in volume II of this report.

- C-37 This account was established by vote L104b, Appropriation Act No. 1, 1969 for the purpose of financing the operations of the Canadian Government Printing Bureau; expenditures to be charged to the fund and revenues from the said operation to be credited thereto; the authority was extended by the following parliamentary appropriation:

Vote L6c To extend the purposes of the Canadian Government Printing Bureau revolving fund established by vote L104b, Appropriation Act No. 1, 1969, to include payment for the printing of publications by commercial printers and for the provision of mass distribution and allied services and to increase from \$7,000,000 to \$8,000,000 the amount that may be outstanding at any time thereunder; and to repeal vote L33a, Appropriation Act No. 10, 1964 and vote L146b, Appropriation Act No. 1, 1970 \$ 1

Disbursements during 1970-71 amounted to \$21,682,663 and receipts amounted to \$22,951,457.

The transactions in respect of the working capital advance for the printing of publications are shown under a separate account in explanation C-44.

The financial statements of the department, prepared from accounts maintained on the accrual basis, and certified by the Auditor General, are shown as an appendix to section 23 in volume II of this report.

- C-38 Vote L18e, Appropriation Act No. 4, 1966 authorized the operation of this account in accordance with section 58 of the Financial Administration Act, for the purpose of (a) acquiring and managing stores, for manufacturing, producing or dealing in stores or materials, and (b) for the purchase and supply of repair services for office furniture and equipment and for freight services, for federal government departments and agencies. The purposes of the fund were extended by vote L13g, Appropriation Act No. 2, 1967, to include (c) the procurement of insurance coverage at bulk rates on the movement of household effects. The purpose of the account was further extended by vote L22a, Appropria-

tion Act No. 7, 1967, to include (d) the financing, in the 1967-68 and subsequent years, of the travel accounts rendered by carriers for services arranged by the central travel service on a recoverable basis for federal government departments and agencies and by vote L147b, Appropriation Act No. 1, 1970 to include (e) to provide that accounts receivable may not be deducted in determining the amount outstanding at any time against the revolving fund established by loans, investments and advances vote L18e, Appropriation Act No. 4, 1966.

The amount of outstanding advances under this authority, after deducting therefrom all amounts due by federal government departments and agencies, shall at no time exceed \$20,000,000. The gross debits during the year amounted to \$33,569,374 and gross credits were \$36,374,306.

The financial statements of the department, prepared from accounts maintained on an accrual basis, and certified by the Auditor General, are shown as an appendix to section 23 in volume II of this report.

- C-39 Vote L99e, Appropriation Act No. 4, 1966 authorized the operation of this account for the purpose of providing data processing and related services to federal government departments and agencies. This authority was extended by vote L117c, Appropriation Act No. 1, 1968 to authorize in the current and subsequent fiscal years, notwithstanding the Financial Administration Act, where sums are due to federal government departments or agencies from the working capital advance, for the provision of data processing and related services, the payment from those sums of amounts payable by the said departments or agencies to the working capital advance and by vote L148b, Appropriation Act No. 1, 1970 which provides that accounts receivable may not be deducted in determining the amount outstanding at any time against the working capital advance. The amount that may be outstanding at any time against the advance shall not exceed \$2,000,000.

Financial statements in respect of this account will be found in an appendix to section 23 in volume II of this report.

- C-40 The Defence Production revolving fund was established under the authority of section 16 of the Defence Production Act, c. 62, R.S., as amended. Sub-section 4 of that section provides that expenditures charged to the fund shall not at any time exceed the receipts shown therein by more than \$100,000,000.

Debits to the revolving fund cover the cost of acquiring, storing, maintaining and transporting stocks of essential materials and defence supplies, as well as working capital loans and advances for their production. Credits represent receipts from the disposal of such materials and supplies, and repayments of loans and advances.

The standing of the Defence Production revolving fund as at March 31, 1971, prepared from accounts maintained on an accrual basis, will be found in an appendix to section 23 in volume II of this report.

Details and explanations of the various subsidiary accounts maintained within the revolving fund follow.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Continued

	1971	1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
Aircraft.....	32,355,824	14,760,892	17,594,932
Munitions.....	637,543	8,403,627	-7,766,084
Research and development.....	674,810	790,865	Cr. 1,465,675
Strategic materials.....	1,155,834	1,405,552	-249,718
Modernization projects.....	1,436,117	3,820,756	-2,384,639
	36,260,128	27,599,962	8,660,166

Aircraft, munitions, and electronics and sales tax—Charges represent progress payments and advances for the acquisition of component parts used in the manufacture of aircraft and munitions. Credits represent receipts from contractors and the Department of National Defence for the end product. Gross debits during the year amount to \$65,705,873 and gross credits were \$55,877,025, these amounts include the applicable sales tax. During the year, interest on moneys advanced to contractors in the amount of \$1,339,866 was credited to this account, and in turn transferred to non-tax revenue—return on investments.

Research and development—Where the cost of research undertaken in connection with new and improved items of defence is to be shared by Canadian government departments including Industry, Trade and Commerce and National Defence and for foreign governments acting through the Canadian Commercial Corporation, it is usual to have a single contract with each supplier who is then paid from the revolving fund which, in turn is recouped from the partners involved. During the year gross debits amounted to \$5,218,216 and gross credits were \$3,752,541.

Strategic materials—In this account are recorded the purchase and sale of certain strategic materials. Gross debits during the year amounted to \$17,454 and gross credits were \$267,172. During the year, there was a profit from the sale of materials in the amount of \$11,638 which was credited to non-tax revenue—proceeds from sales.

Defence industry modernization projects—This account was established to provide for the modernization of defence industry to ensure its capability of meeting technological standards necessary for economic production of current and future requirements in international defence markets. The gross debits during the year amounted to \$175,361 and gross credits were \$2,560,000.

C-41 This account was established under authority of Appropriation Act No. 1, 1970 as follows:

Vote L149b To authorize the operation of a revolving fund in the current and subsequent fiscal years in accordance with terms and conditions approved by Treasury Board for the purposes of design, production or purchase and administration of exhibits and displays on behalf of other federal government departments and agencies, expenditures for such purpose to be charged to the fund and amounts

recovered to be credited thereto; the amount outstanding at any time under this authority not to exceed \$ 1,000,000

There were no transactions in the account during 1970-71.

C-42 This account is operated for the purpose of providing standing travel advances, petty cash and imprest advances to federal government departments and agencies and was authorized by parliamentary vote L29g, Appropriation Act No. 2, 1967. The amount outstanding at any one time is not to exceed \$17,000,000.

The closing balance reflects amounts outstanding in the hands of departments, government agencies and individuals at the fiscal year-end.

C-43 The closing balance reflects amounts outstanding in the hands of departments and individuals for all other accountable advances not included under the preceding account.

C-44 This account was authorized by vote L33a, Appropriation Act No. 10, 1964 and amended by vote L65e, Appropriation Act No. 4, 1966 and vote L146b, Appropriation Act No. 1, 1970 for the purpose of paying for the printing of publications by commercial printers including a provision that accounts receivable may not be deducted in determining the amount outstanding at any time against the revolving fund. The amount to be charged to the revolving fund shall at no time exceed \$1,000,000.

Vote L6c, Appropriation Act No. 1, 1971 repealed votes L33a and L146b above and extended the purposes of the Canadian Government Printing Bureau Revolving Fund to include payment for the printing of publications by commercial printers and for the provision of mass distribution and allied services—see explanation C-37 above.

During the year payments amounted to \$5,364,348 and the amount of \$5,410,863 was recovered from various departments. The balance at March 31, 1971 represents the total amount of outstanding accounts to be paid by various departments in 1971-72.

C-45 This account was established under authority of vote L160, Appropriation Act No. 3, 1969 for the operation of an airports revolving fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board, for the purpose of the operation and development of the Montreal and Toronto international airports and such other airports as Treasury Board may approve, to which shall be charged: (a) all operating expenses of the said airports, (b) all capital expenditures of the said airports, and (c) all amounts paid in respect of all loans credited to the account including interest thereon; and to which shall be credited: (a) all monies received from the operation of said airports, and (b) all loans made by the Minister of Finance for the purpose of financing capital expenditures at the said airports pursuant to monies appropriated for such purpose in the Estimates. The net amount charged to the account at any time is not to exceed \$3,000,000.

During the year expenditures were: (a) operating, \$11,131,794 (b) capital, \$59,276,154 and (c) interest \$2,157,470. Credits to the account were: (a) \$31,360.-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE C—Concluded

451 received from the operation of airports, (b) loans, \$41,204,967 (see advances, loans and investments—domestic—miscellaneous—airports capital loans).

Financial statements of this account are shown as an appendix to section 24 in volume II of this report.

- C-46 This revolving fund was authorized by Financial Administration Act for the purpose of acquiring and managing stores. Vote L82c, Appropriation Act No. 9, 1966 increased to \$13,500,000 the amount that may be charged to the fund at any time.

During the year the main stores account was debited with \$7,606,206, representing the cost of goods purchased, and \$138,517 covering salaries and wages of departmental employees engaged in manufacture of certain material and credited with issues of \$7,062,399 charged to relevant appropriations and an amount of \$200,000 charged to Department of Transport Vote 1 representing write-off to obsolete stores and inventory shortages.

Financial statements of this account are shown as an appendix to section 24 in volume II of this report.

- C-47 Vote L100g, Appropriation Act No. 2, 1967 authorized the operation of this account for the purpose of financing the acquisition and storage of material and supplies by departmental hospitals and other facilities in Canada. The debit balance in this account at any one time shall not exceed \$5,000,000. Gross debits amounted to \$4,059,593 and gross credits amounted to \$4,455,584. The closing balance consisted of value of inventory at March 31, 1971.

A statement of the operations of this account is shown as an appendix to section 26 in volume II of this report.

- C-48 The operation of this fund which was for the purpose of financing the manufacture of Remembrance Day poppies and wreaths was authorized by vote 517, Appropriation Act No. 5, 1958 and extended by vote 495, Appropriation Act No. 6, 1960, vote L120c, Appropriation Act No. 1, 1968 and the following parliamentary appropriation:

Vote L25 To increase to \$500,000 the amount that may be charged at any time to the revolving fund established by vote 517, Appropriation Act No. 5, 1958 for financing the manufacture of Remembrance Day poppies and wreaths; additional amount required \$ 50,000

Gross debits amounted to \$466,692 and gross credits amounted to \$494,439.

A statement of the operations of this account is shown as an appendix to section 26 in volume II of this report.

SCHEDULE D

Social Security Accounts

Canada Pension Plan investment fund

- D-1 This account was established to record the purchase and the sale of securities of the Government of Canada, of a participating province, or of any agent of Her

Majesty in right of that province that is guaranteed as to principal and interest by the province, under authority of the Canada Pension Plan, 1965, which became effective January 1, 1966.

SCHEDULE E

Advances, Loans and Investments—Domestic

- E-1 *Capital stock*—P.C. 1963-840, May 30, 1963, approved the application by the company for supplementary letters patent decreasing the paid up capital of the company from \$54,000,000 to \$15,000,000.

Loans—These represent advances made to the company to finance the construction of nuclear facilities and other works. During the year advances of \$161,500,000 were made under the following parliamentary authorities:

Vote L50 Loans in the current and subsequent fiscal years to Atomic Energy of Canada Limited, in such amounts and on such terms and conditions as the Governor in Council may approve, to finance the construction of the Candu-BLW 250 nuclear power station in Quebec; to share in the construction of the Pickering generating station under agreement between the Federal Government, the Province of Ontario and the Hydro Electric Power Commission of Ontario; to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario; to finance the construction of the auxiliary steam supply for the Bruce heavy water plant; to finance the construction of manufacturing facilities for the Commercial Products Division at South March; to finance the construction of housing and other works near the Whiteshell nuclear research establishment \$ 102,000,000

Vote L55 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years, in such amounts and on such terms and conditions as the Governor in Council may approve, to finance the purchase of heavy water for lease or resale to Canadian and foreign users \$ 10,000,000

Vote L55c To extend the purposes of Energy, Mines and Resources vote L55, Appropriation Act No. 3, 1970, to include loans for financing the manufacture of heavy water for lease or resale to Canadian and foreign users \$ 1

Vote L60 Loans to Atomic Energy of Canada Limited, subject to such terms and conditions as the Governor in Council may approve, to make advance payments with respect to the Deuterium of Canada Limited facility based on the value of one year's production at full capacity of the Glace Bay plant \$ 16,400,000

Vote 65 Loans to Atomic Energy of Canada Limited in the current and subsequent fiscal years, in such amounts and on such terms and conditions as the Governor in Council may approve, to finance the construction of transmission facilities in connection

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

with the Nelson River power project, in accordance with an agreement between Canada and Manitoba; to authorize Atomic Energy of Canada Limited to construct, control, lease and dispose of the said transmission facilities \$ 60,000,000

Interest amounting to \$1,615,328 was received in respect of loans and was credited to non-tax revenue—return on investments.

Housing—No advances were made during the fiscal year 1970-71. Repayments during the year amounted to \$383,825 of which \$246 was capitalized interest, bringing outstanding advances for housing to \$11,150,505 at March 31, 1971.

Included in these loans at March 31, 1971 is a balance of \$10,856 in respect of accrued interest which was capitalized and recorded in the accounts in 1963-64 with a corresponding credit set up under the liability category "deferred credits—deferred interest".

Bruce heavy water plant—Advances made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario, are recorded in this account.

Advances totalling \$62,000,000 were made under authority of vote L50, Appropriation Act No. 3, 1970 and P.C. 1970-629, April 14, 1970. There were no repayments during the year.

Commercial products division—Advances made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario, are recorded in this account.

Advances totalling \$1,500,000 were made during 1970-71.

The outstanding advances for this project totalled \$5,562,441 at March 31, 1971.

Included in advances at March 31, 1971 is a balance of \$90,708 in respect of accrued interest which was capitalized and recorded in the accounts in 1968-69 with a corresponding amount set up under "deferred credits—deferred interest". Repayments amounted to \$118,479 of which \$2,658 was capitalized interest.

Douglas Point generating station—Advances made to finance the construction of this station are recorded in this account.

There were no advances made during the year. The outstanding advances for this project were \$69,945,000 at March 31, 1971. There were no repayments during the year.

Gentilly nuclear power station—Advances made to finance the construction in the Province of Quebec of a 250 megawatt (electric) Candu-BLW nuclear power station are recorded in this account.

Advances totalling \$19,000,000 were made under the authority of vote L50, Appropriation Act No. 3, 1970 and P.C. 1970-629, April 14, 1970, increasing total advances to \$77,000,000 for this project. There were no repayments during the year.

Purchase of heavy water—Advances made to finance the purchase of heavy water for resale to Canadian and foreign users are recorded in this account.

No advances or repayments were made during the year. The outstanding advances for this project were \$10,000,000 at March 31, 1971.

Nelson River power project—Advances made to finance the construction of transmission facilities in connection with the Nelson River power project are recorded in this account.

Advances totalling \$51,000,000 were made under the authority of vote L65, Appropriation Act No. 3, 1970 and P.C. 1970-628, April 14, 1970 increasing the total advances to \$140,000,000 for this project. There were no repayments during the year.

Pickering generating station—Advances made to finance the company's share in the construction of this station are recorded in this account.

Advances totalling \$28,000,000 were made under Authority of vote L50, Appropriation Act No. 3, 1970 and P.C. 1970-629, April 14, 1970 increasing total advances to \$86,400,000 at March 31, 1971. There were no repayments during the year.

Sheridan Park engineering design office—Advances made to finance the construction of this office are recorded in this account.

There were no advances made during the year. Repayments amounted to \$86,245 of which \$2,378 was capitalized interest. Included in advances of \$2,223,927 outstanding at March 31, 1971 is a balance of \$60,899 in respect of accrued interest which was capitalized and charged to loans in 1966-67 with a corresponding amount set up under "deferred credits—deferred interest".

E-2 This account records the investment of the government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act. Of this amount \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 represents premium paid in respect of the acquisition in 1938 of shares held by the public. The total amount of \$250,293,463 received during the fiscal year by the government as profits for the bank year was credited to non-tax revenue—return on investments. The financial statements of the bank are shown in volume III of this report.

E-3 This represents the crown's investment in the capital of the corporation as authorized by the Canada Deposit Insurance Corporation Act, as amended.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1970, as certified by him, together with the statement of income and expense, will be found in volume III of this report.

E-4 This account records loans made to the corporation by the Minister of Finance pursuant to section 34 of the Canada Deposit Insurance Corporation Act, as amended, to enable it to lend money to member institutions. The aggregate of loans outstanding at any time may not exceed \$500,000,000. Repayments during the year amounted to \$19,100,000 reducing outstanding loans to \$1,400,000 as at March 31, 1971. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$1,143,753 was received and credited to non-tax revenue—return on investments during the current fiscal year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-5 These advances were made in previous fiscal years. The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the balance sheet as at March 31, 1971, as certified by him, together with supporting schedules, will be found in volume III of this report.

E-6 These accounts record loans made to the Canadian Broadcasting Corporation of \$9,000,000 for working capital, \$117,305,028 for the purpose of capital expenditure and \$630,000 in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities pursuant to subsection 39(2) of the Broadcasting Act. Recovery of the loans for capital expenditures is likely to require parliamentary appropriations in subsequent fiscal years.

Working capital—Vote 759, Appropriation Act No. 2, 1961 provided for advances of \$3,000,000 to the Canadian Broadcasting Corporation, in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

Vote L12c, Appropriation Act No. 9, 1966, provided for an additional advance of \$6,000,000 in accordance with such terms and conditions as the Governor in Council may approve, for the purpose of increasing working capital.

P.C. 1961-3/453, March 30, 1961 provided that (a) the corporation shall in its books of account credit the amount to proprietor's equity account, in accordance with section 33 of the Broadcasting Act; (b) the advance shall be free of interest and shall be subject to review by Treasury Board from time to time.

P.C. 1967-4/520, March 16, 1967 further provided that refunds of amounts credited to proprietor's equity account would be debited to the same account; that the corporation shall submit annually to Treasury Board for approval estimates of working capital requirements and that the additional working capital would be returned to the consolidated revenue funds as requirements for it change during the year.

Loans—Additional loans totalling \$5,300,000 for capital expenditures were made during the current year under vote L145, Appropriation Act, No. 3, 1970.

Additional loans were approved under the following parliamentary appropriation:

Vote L55 Loans on terms and conditions approved by the Governor in Council to the Canadian Broadcasting Corporation in the current and subsequent fiscal years for capital expenditures\$ 25,323,000

Repayments of \$6,299,904 were received during the current fiscal year. Interest on loans, amounting to \$7,434,754, was received and credited to non-tax revenue—return on investments.

Vote L143b, Appropriation Act No. 1, 1970 authorized advances in respect of the capital costs of broadcasting undertakings to provide educational television facilities to provincial authorities. During 1970-71, loans of \$630,000 were made under this authority. Interest of \$24,492 on this loan was received and credited to non-tax revenue—return on investments.

Financial statements of the corporation are included in volume III of this report.

E-7 Advances are made under authority of section 8(1) of the Canadian Commercial Corporation Act, which states that funds not exceeding the aggregate of \$10,000,000 are to be made available to the corporation for working capital requirements and under section 8(2) loans are made available to the corporation not exceeding the aggregate of \$10,000,000. No repayments were made during the current fiscal year.

The accounts of the corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8(7) of the act, and the balance sheet as at March 31, 1971, as certified by him, together with the statement of income and expense, will be found in volume III of this report.

E-8 This account records loans to the Commission by the Minister of Finance pursuant to section 16(1) of the Canadian Dairy Commission Act for the purpose of financing its dealings in dairy products. The total amount of loans outstanding at any one time may not exceed \$100,000,000. Loans during the current year amounted to \$60,243,935 and repayments were \$81,981,211. Interest is payable at rates determined by the Governor in Council and in this connection an amount of \$5,619,940 was received and credited to non-tax revenue—return on investments during the current fiscal year. When a loan is made to the Commission the amount of the loan is credited to the deposit and trust account "Canadian Dairy Commission—deposit account".

E-9 The Canadian Film Development Corporation Act authorizes the corporation to foster and promote the development of a feature film industry in Canada.

Section 18 of the act established a special account to be known as the Canadian film development advance account and authorized the sum of \$10,000,000 to enable the corporation to carry out the provisions of the act.

During 1970-71, advances to the corporation amounted to \$2,336,900 and credits included a write-off of \$172,377 and an allowance of \$500,000 for doubtful investments which were both charged to operations for the year.

Financial statements are shown in volume III of this report.

E-10 These accounts reflect the transactions in respect of advances made to the Canadian National Railways for debt redemption and capital expenditure purposes under various authorities and of temporary loans granted to the Canadian National Railways in respect of the relevant annual deficits as authorized by the Financing and Guarantee Acts quoted in the schedule.

During the current year advances amounting to \$60,000,000 were made under the various authorities.

The consolidated balance sheet of the Canadian National Railways as at December 31, 1970, together with related statements, is shown in volume III of this report.

The Financing and Guarantee Acts 1941 and 1942 authorized the Minister of Finance to make loans to the Canadian National Railways for the purpose of acquiring securities of the company on the open market. Under authority of various Orders in Council loans totalling \$9,483,475 were made in the current year.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-11 Under the provisions of the Canadian National Railways Capital Revision Act, the Minister of Finance was authorized:

- (a) to release the company from certain claims of Her Majesty amounting to \$736,385,405 being 50 per cent of the indebtedness of the company to Her Majesty and the public as at December 31, 1951, in exchange for preferred stock of the company;
- (b) to purchase from time to time, in the years 1952 to 1961 inclusive, out of the consolidated revenue fund, preferred stock of the company to the total value not exceeding three per cent of the gross revenue of the national company, to be used to meet expenditures for additions and betterments of the system;
- (c) in order to relieve the company of 10 years' interest payments on an amount of \$100,000,000, to release claims by Her Majesty totalling this amount in exchange for an obligation of the company to pay the sum of \$100,000,000 on January 1, 1972, with interest at such rates and upon such terms as the Governor in Council prescribes, except that no interest shall be payable in respect of the period of ten years from January 1, 1952.

With respect to (a) above, the principal amount of \$736,385,405 specified in schedule A of the act was released in exchange for 736,385,405 shares of four per cent preferred stock of the company. Additional stock to the value of \$467,674,645 was purchased subsequently as provided in (b) of which stock to the value of \$33,442,180 was purchased during the current fiscal year.

With respect to (b) above the period was extended to December 31, 1970 by section 14 of the Canadian National Railways Financing and Guarantee Act, 1969, and in respect of (c) above, by section 13 of the aforementioned act the period for which no interest is payable was extended to December 31, 1971.

E-12 Under authority of section 8 of the Canadian National Railways Capital Revision Act, the balances then standing in Public Accounts in respect of: Canadian Government Railways—open accounts, Canadian Government Railways—store accounts, and the Saint John and Quebec Railway—open and stores accounts were adjusted as prescribed in the act and the residue was consolidated under the title of "Canadian Government Railways working capital".

The balance in this account is carried against the Canadian National Railways without interest as representing a fair approximation of the amount of Canadian National Railways working capital utilized for Canadian Government Railways purposes.

E-13 P.C. 1966-21/1046 June 2, 1966 approved advances to the Canadian National Railways for the purpose of acquiring and maintaining certain railway equipment to partially meet the anticipated additional passenger load in future years. A repayment of \$350,096 was received in the current year.

E-14 These accounts represent loans made by the government to Air Canada for interim financing. Repayment of \$5,499,000 in respect of interim financing for 1970 was received during the current year leaving a balance

of \$1,072,000 outstanding at March 31, 1971. In addition advances of \$47,000,000 made under the Financing and Guarantee Act, 1969, section 7, and \$70,000,000 under the Financing and Guarantee Act, 1970, section 7, were made for capital expenditures.

E-15 This account records recoverable advances made to the Canadian National Railway Company under authority of various parliamentary appropriations, to be used for the completion of the ferry terminal at Bar Harbour, Maine, U.S.A.

The procedure for repayment of the loans was established by P.C. 1954-43/733, May 20, 1954, and P.C. 1955-1224, August 16, 1955, which provided that: (a) the aggregate of the loans be repaid by the company in thirty consecutive annual payments without interest, commencing one year after the ferry service has been in operation, and (b) the annual payments shall not form part of the accounts of the company but shall be charged to the cost of operating the ferry service.

An amount of \$24,508 was repaid by the company during the current fiscal year.

E-16 In this account is recorded a loan to the Canadian National Railway Company under authority of vote 791, Appropriation Act No. 5, 1955, for the purpose of providing working capital for the operation of the Yarmouth, N.S., and Bar Harbour, Maine, U.S.A. ferry service. Interest amounting to \$7,000 was received and credited to non-tax revenue—return on investments.

E-17 This account reflects the government's investment in the company. The balance sheet of the company as at December 31, 1970, together with related statements, is shown in volume III of this report.

E-18 The corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radio-telegraph, radio-telephone and any other means of telecommunication for the conduct of public communications and to co-ordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Section 14 of the act provides that the Minister of Finance with the approval of the Governor in Council may pay to the corporation for capital purposes amounts not exceeding \$4,500,000 out of unappropriated moneys and in addition any moneys appropriated by Parliament.

Repayment of \$3,604,422 was made by the corporation in the current year. Interest amounting to \$2,277,301 was received and credited to non-tax revenue—return on investments.

The balance sheet of the corporation as at March 31, 1971, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

E-19 This account reflects the investment of the crown in the capital stock of the company which was incorporated under section 17 of the Research Council Act. The balance sheet of the company as at March 31, 1971, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-20 The operation of this account, for the provision of working capital for the coal division of the corporation, was authorized by section 19 (2) of the Cape Breton Development Corporation Act, the total amount outstanding at any one time not to exceed \$10,000,000. Advances during 1970-71 totalled \$7,000,000 and repayments totalled \$11,000,000.

E-21 *Capital*—This represents the crown's investment in the capital of the corporation as authorized by section 17 of the Central Mortgage and Housing Corporation Act. The balance sheet as at December 31, 1970, as certified by the auditors of the corporation, together with statements of income and expenditure and reserve fund account will be found in volume III of this report.

E-22 *Loans and advances*—Additional advances during the current fiscal year were authorized by the following parliamentary authorities:

Vote L15 Advances to Central Mortgage and Housing Corporation for the calendar year 1970 in respect of housing and land development projects undertaken jointly with the governments of the provinces, in respect of loans to municipalities for the construction or expansion of sewage treatment projects, in respect of loans made to assist in the implementation of an urban renewal scheme, and for the acquisition development, construction or improvement of land and buildings \$ 122,000,000

Vote L16c To increase from \$6,100,000,000 to \$8,000,000,000 the aggregate amount that may be advanced by the Minister out of the consolidated revenue fund under subsection (1) of section 22 of the National Housing Act, 1954 for the purposes set out in that subsection \$ 1

Vote L17c To increase from \$15,000,000,000 to \$16,000,000,000 the aggregate amount of all loans in respect of which insurance policies may be issued under section 13 of the National Housing Act, 1954 \$ 1

Loans and advances accounts were as follows:

	Dr. balance Mar. 31, 1971	Dr. balance Mar. 31, 1970	Net increase or decrease (—)
	\$	\$	\$
(a) Account No. 1.....	4,129,055,458	3,672,673,769	456,381,689
(b) Account No. 2.....	60,485,623	62,790,615	—2,304,992
(c) Account No. 3.....	228,803,777	205,645,599	23,158,178
(d) Account No. 4.....	14,799,220	6,287,803	8,511,417
(e) Account No. 5.....	339,112,727	279,957,324	59,155,403
(f) Account No. 6.....	236,158,233	184,555,858	51,602,375
(g) Mortgage and loan purchase fund.....	4,667,787	4,877,977	—210,190
	5,013,082,825	4,416,788,945	596,293,880

(a) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 22 (1) of the National Housing Act, 1954, for the purpose of making loans under the following sections of the said act: section 16, to a limited-dividend company for construction of a low rent housing project; section 17, to an incorporated company engaged in the mining, lumbering, logging or fishing industry for construction of low- or moderate-cost housing projects in areas or localities that are adjacent to or connected with the operations of the borrower; section 40, to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and section 40A, to an Indian for the construction of housing projects on Indian reserves. Advances during the current fiscal year amounted to \$579,000,000 and repayments were \$122,618,311; interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$213,677,656 was received and credited to non-tax revenue—return on investments.

(b) Section 37 of the National Housing Act, 1954 authorized advances to the corporation out of moneys provided by Parliament for the acquisition and construction of real estate by the corporation itself or on behalf of federal government departments or crown companies or in conjunction with municipalities.

No advances were made during the current fiscal year and repayments were \$2,304,992. Interest is payable at the rate of 2 per cent per annum on the outstanding balance of advances made to March 31, 1953, and at a rate of 3½ per cent per annum on advances made subsequent to that date. An amount of \$1,320,027 in respect of this interest was received and credited to non-tax revenue—return on investments.

(c) Section 35A (formerly section 36) of the National Housing Act, 1954 authorizes advances out of the consolidated revenue fund to the corporation for the purpose of undertaking projects jointly with the government of any province. It also authorizes payments to the corporation as reimbursement for losses sustained by it as a result of the sale or operation of any of its projects undertaken pursuant to this section. Provision is made for repayment of all or any part of the outstanding principal advances under this section without notice or bonus, if the corporation so desires. The payment of an advance or reimbursement shall not be greater than the amount by which the aggregate of \$150,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account.

Advances made during the current fiscal year amounted to \$30,000,000 and repayments were \$6,841,822.

Interest on advances at rates varying from 3 to 6 per cent per annum is payable on advances from account No. 3. In this connection an amount of \$11,331,611 was received and credited to non-tax revenue—return on investments.

(d) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 23E(1) of the National Housing Act, 1954, for the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

purpose of making loans to a province or municipality to assist in the implementation of an urban renewal scheme.

Advances during the current fiscal year amounted to \$9,000,000 and repayments were \$488,583.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$723,415 was received and credited to non-tax revenue—return on investments.

(e) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 36B(1) of the National Housing Act, 1954, for the purpose of making loans under Part VI A of the said act to a university for construction of a university housing project or the acquisition of existing buildings and their conversion into a university housing project. Advances during the current fiscal year amounted to \$61,000,000 and repayments were \$1,844,597.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. In this connection, an amount of \$18,199,956 was received and credited to non-tax revenue—return on investments.

(f) P.C. 1965-380, March 5, 1965, approved advances in the current fiscal year pursuant to section 36H(2) of the National Housing Act, 1954, for the purpose of making loans under Part VI B of the said act to any province, municipality or municipal sewerage corporation for the purpose of assisting in the construction or expansion of a sewage treatment project. The payment of an advance shall not be greater than the amount by which the aggregate of \$200,000,000 and any additional amounts authorized by Parliament exceeds the aggregate of the total amount of advances and reimbursements charged to this account. Section 36H authorizes payments to the corporation in reimbursement of forgiveness payments in respect of loans made to municipalities under this Part. During the current fiscal year advances amounted to \$60,000,000 and repayments were \$11,064,266.

Payments to the corporation representing reimbursement of forgiveness payments during the fiscal year amounted to \$9,596,520 of which \$3,041,815 applicable to the January-March 1971 period was charged to this account. The balance of \$6,554,705 applicable to the April-December 1970 period was charged to vote 10. The amount of \$375,174 applicable to the January-March 1970 period was transferred from this account to vote 10.

Interest on advances is payable at varying rates based on rates prevailing at the time commitments were made by the corporation. An amount of \$11,503,173 in respect of this interest was received and credited to non-tax revenue—return on investments.

(g) P.C. 1965-381, March 5, 1965, approved advances in the current fiscal year pursuant to section 11(1b) of the National Housing Act, 1954, for the

purpose of making loans to holders of National Housing Act insured mortgages.

The payment of an advance shall not be greater than the amount by which \$100,000,000 exceeds the total amount of advances charged to the mortgage and loan purchase fund, less the total amount of moneys paid by the corporation pursuant to section 11(1c) of the National Housing Act, 1954.

Advances made during the current fiscal year were nil and repayments were \$210,190. Interest on advances is payable at rates which are equal to the average accepted 91-day treasury bill tender rate as announced by the Bank of Canada on behalf of the Minister of Finance immediately prior to the date of the advance, plus one-eighth of one per centum. In this connection an amount of \$283,539 was received and credited to non-tax revenue—return on investments.

E-23 The balance represents the investment of the crown in the capital stock of this company. The accounts of the company and its wholly owned subsidiaries, Northern Transportation Company Limited and Eldorado Aviation Limited are audited by the Auditor General of Canada and the balance sheets as at December 31, 1970, as certified by him, together with supporting schedules, will be found in volume III of this report.

E-24 *Loans*—These represent loans made to the company for the purpose of meeting capital and operating expenses under the authority of vote L3b, Appropriation Act No. 1, 1970 and the following parliamentary appropriation:

Vote L75 Loans to Eldorado Nuclear Limited on terms and conditions approved by the Governor in Council, and to authorize Eldorado Nuclear Limited, on terms and conditions approved by the Governor in Council, to borrow from the Minister of Finance or others up to an aggregate amount not exceeding

	\$ 13,000,000
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Loans totalling \$13,000,000 were made during the year under the authority of vote L75, Appropriation Act No. 3, 1970, and P.C. 1970-1000, June 9, 1970, and P.C. 1971-192, February 2, 1971. The amount of \$3,229,825 in respect of repayment of principal was received and credited hereto. Interest at the rates of 7 5/16, 7 3/4, 7 1/6 and 7 per cent per annum amounting to \$563,417 was received and credited to non-tax revenue—return on investments.

E-25 Effective October 1, 1969 by order of P.C. 1969-1716 dated September 11, 1969, the Export Credits Insurance Act was superseded by the Export Development Act. This corporation was incorporated under the Export Development Act to facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities. The closing balance represents the subscription by the Minister of Finance for capital stock in the corporation under authority of section 11 of the Export Development Act.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

The accounts of the corporation are audited by the Auditor General of Canada and the statement of assets and liabilities as at December 31, 1970, as certified by him, together with supporting schedules, will be found in volume III of this report.

E-26 The act provides that the authorized capital of the corporation shall be \$25,000,000 and that the amount of \$15,000,000 debited hereto, shall continue to be the capital surplus of the corporation. During the year, an amount of \$149,857 representing excess of premium over amount required to meet expenses and overhead arising out of insurance contracts entered into under section 29 of the Export Development Act, was received and credited to non-tax revenue—miscellaneous.

E-27 Section 29 of the Export Development Act authorizes the making of loans on the security of a guaranteed instrument to the corporation by the Minister of Finance out of the consolidated revenue fund.

Interest received during the fiscal year amounting to \$13,893,293 was credited to non-tax revenue—return on investments.

Loans to the corporation during the year were as follows:

(a) loans amounting to \$84,321,744 in Canadian currency and repayments amounting to \$19,262,000 were received;

(b) loans in U.S. currency amounting to \$11,629,525 (Canadian) and repayments amounting to \$5,804,514 (Canadian) were received.

E-28 *Notes*—These represent loans, evidenced by promissory notes of the corporation, made for the purpose of making loans to farmers. During the year loans of \$108,700,000 were made to the corporation and repayments were \$62,536,592.

Capital—This represents the crown's investment in the capital of the corporation as authorized by the Farm Credit Act, as amended. During the year there were additional subscriptions of \$1,500,000.

Farm machinery syndicates loan fund—The Farm Machinery Syndicates Credit Act provides for the extension of credit to farm machinery syndicates. Advances amounting to \$2,400,000 were made to the corporation during the fiscal year for the purpose of making loans under this act. Repayments by the corporation during the year amounted to \$1,040,000.

The balance sheet of the corporation as at March 31, 1971, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

E-29 This corporation was incorporated under the Freshwater Fish Marketing Act to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the corporation to carry on its operations under the act, section 17 provides

that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon, to (a) guarantee repayment of loans, and interest thereon, made by any bank to the corporation; and (b) to make loans to the corporation. Authority was extended by the following parliamentary appropriation:

Vote L20a To increase the aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the corporation and the amounts loaned by the Minister of Finance, under the authority of section 17 of the Freshwater Fish Marketing Act, from \$5,000,000 to \$10,000,000 \$ 1

Loans made during 1970-71 amounted to \$5,900,000 and repayments were \$3,300,000.

Interest amounting to \$201,443 was received and credited to non-tax revenue—return on investments.

Financial statements of the corporation are shown in volume III of this report.

E-30 *Greenbelt*—Parliamentary votes in the fiscal years 1959-60 to 1969-70, inclusive, authorized loans of \$43,300,000 to the Commission, in the current and subsequent fiscal years, for the purpose of acquiring property in the Greenbelt. Of this amount \$40,300,000 was borrowed to March 31, 1971, leaving \$3,000,000 which may be borrowed in subsequent fiscal years.

Loans of \$1,000,000 were made during the current year to the National Capital Commission in accordance with section 16 of the National Capital Act to acquire property in the national capital region, for the purpose of establishing what is commonly referred to as the "Greenbelt" under authority of Appropriation Acts in previous fiscal years.

Recovery of these loans is likely to require parliamentary appropriations in subsequent fiscal years. Repayments of \$365,910 were received during the year.

Interest on loans amounting to \$1,967,402 was received and credited to non-tax revenue—return on investments.

Excluding Greenbelt—Loans of \$2,000,000 were made during the current year under the authority of the following parliamentary appropriation:

Vote L50 Loans to the National Capital Commission in accordance with section 16 of the National Capital Act for the purpose of acquiring and developing property in the national capital region \$ 2,800,000

Repayments of \$8,282,043 were received during the year.

Interest on loans amounting to \$1,401,725 was received and credited to non-tax revenue—return on investments.

E-31 This account is subject to the authority of the National Harbours Board Act. A summary of outstanding bal-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

ances of various harbours under the jurisdiction of the National Harbours Board follows:

	Mar. 31, 1971	Mar. 31, 1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
(a) Chicoutimi.....	3,830,286	3,830,286	
(a) Churchill.....	8,857,289	8,857,289	
(a) Halifax.....	29,890,788	29,890,788	
(a) Montreal—Jacques Cartier Bridge, advances for pay- ment of guaranteed in- terest.....	6,489,605	6,489,605	
(a) Quebec.....	52,075,243	51,275,243	800,000
(a) Saint John.....	34,770,238	34,770,238	
(a) Trois Rivières.....	3,987,356	3,987,356	
	139,900,805	139,100,805	800,000
(b) Belledune.....	2,350,875	2,350,875	
(b) Halifax.....	2,500,000		2,500,000
(b) Montreal.....	194,642,699	194,642,699	
(b) Montreal—retirement of Jacques Cartier Bridge bonds.....	7,576,000	7,576,000	
(b) Vancouver.....	47,973,749	45,893,787	2,079,962
	394,944,128	389,564,166	5,379,962
Less—charged to net debt	139,900,805	139,100,805	800,000
	255,043,323	250,463,361	4,579,962

(a) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as non-active loans and charged to net debt. In the case of Halifax expenditures subsequent to April 1, 1970, were treated as active loans. (see following comment)

Expenditures provided by vote 70 and charged to net debt were: Quebec \$800,000.

(b) Expenditures at these harbours cover capital expenditures and are fully secured by certificates of indebtedness. They are treated as active assets and are included in the assets of the Government of Canada. In the case of Halifax expenditures prior to April 1, 1970, are treated as non-active loans and have been charged to net debt. (see preceding comment)

Parliamentary appropriations are generally provided in connection with the accounts and during 1970-71 advances of \$2,500,000 were made to Halifax Harbour and \$2,079,962 to Vancouver Harbour under authority of the following vote:

Vote L80 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1970.....\$ 9,885,000

Further details of these accounts are shown in an appendix to section 24 of volume II of this report.

E-32 This account records loans made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement was entered into between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966,

which requires that debentures issued by the Authority and acquired by the National Harbours Board shall be related exclusively to the financing of the total capital costs of the bridge.

During the current fiscal year principal repayments made by the Authority amounted to \$37,061. Interest in the amount of \$1,035,835 was received and credited to non-tax revenue—return on investments.

E-33 The commission is authorized by the Northern Canada Power Commission Act to construct and operate power plants in the Northwest Territories, the Yukon Territory and elsewhere in Canada under certain conditions, and to purchase, lease or sell power.

Advances totalling \$6,394,000 made in the current year were authorized by:

Votes L80, L80a Advances to the Northern Canada Power Commission for the purpose of capital expenditure in accordance with Section 15 of the Northern Canada Power Commission Act \$6,544,000

Repayments of principal for the following power plants were received during the year: Baker Lake, \$53,718, Cambridge Bay, \$4,718, Chesterfield Inlet, \$2,399, Coppermine, \$4,755, Dawson, \$109,690, Field, \$5,538, Fort McPherson, \$3,928, Fort Resolution, \$3,333, Fort Simpson, \$12,955, Fort Smith, \$11,850, Frobisher Bay, \$72,170, Inuvik, \$39,477, Norman Wells, \$3,905, Mayo, \$223,900, Moose Factory, \$3,183, Taltson River, \$344,806, Whitehorse, \$277,015, Yellowknife—Snare River, \$176,866, Fort Good Hope, \$2,882.

Interest on amortized loans \$2,408,074 and capitalized interest transferred from deferred credits \$22,003 paid in 1970-71 was credited to non-tax revenue—return on investments.

P.C. 1966-29/648 dated April 14, 1966 authorized the purchase of those portions of the existing water supply system in Dawson which in the commission's opinion can be economically utilized in a water supply system to supply the City of Dawson and the construction of this system to supply the current needs of the residents at a total estimated cost of \$300,000. This amount was advanced in 1967-68 and was repaid in the current year.

The accounts of the commission are audited by the Auditor General of Canada and the balance sheet as at March 31, 1971, as certified by him, together with supporting schedules, will be found in volume III of this report.

E-34 This account was opened under authority of section 14 of the Northern Canada Power Commission Act in order to pay the Commission the sum of \$50,000 as a fund for the purpose of meeting expenditures incurred by the Commission in carrying out the investigations of projects for supplying public utilities in accordance with section 13 of the act.

E-35 In this account are recorded loans to the Northern Transportation Company Limited to finance the acquisition of transportation facilities for use on the Mackenzie River and Central Arctic coast.

The responsibility for reporting on this corporation has been transferred from the Minister of the Department of Indian Affairs and Northern Development to the Department of Transport during 1970-71.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Votes L70, Appropriation Act No. 4, 1968 and L90, Appropriation Act No. 3, 1969 authorized loans totalling \$11,000,000 to the Northern Transportation Company Limited. Loans to date were made under authority of P.C. 1969-361 and P.C. 1969-1124 as follows:

(a) \$2,000,000 (1968-69) on which repayment in the current year totalled \$1,000,000; to date \$2,000,000.

(b) \$9,000,000 (1969-70) on which repayment in the current year totalled \$1,000,000.

Additional loans of \$8,100,000 were made in the current year under authority of the following parliamentary appropriation:

Vote L85 Loans to Northern Transportation Company Limited, in accordance with terms and conditions prescribed by the Governor in Council, to finance the acquisition of transportation facilities for use on the Mackenzie River and Central Arctic coast **\$ 9,500,000**

Interest in the amount of \$1,025,881 was received and credited to non-tax revenue—return on investments.

Financial statements are shown in volume III of this report.

E-36 The closing balance represents the investment of the crown in the company. A dividend of \$2,000,000 on capital stock was received and credited to non-tax revenue—return on investments.

The accounts of the corporation are audited by the Auditor General of Canada and the balance sheet as at December 31, 1970, as certified by him, together with supporting schedules, will be found in volume III of this report.

E-37 This account records loans made to the Royal Canadian Mint in respect of its operations as a crown corporation under authority of the Royal Canadian Mint Act. Loans of \$1,000,000 were made during 1970-71 and recovery of \$2,000,000 from previous years was made. Interest amounting to \$261,658 was received and credited to non-tax revenue—return on investments.

E-38 The authority was incorporated under the St. Lawrence Seaway Authority Act for the purposes of providing and maintaining, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

Section 25 of the act authorized the Minister of Finance, with the approval of the Governor in Council, to make loans to the authority from time to time to the extent that Parliament has authorized such loans. The Minister of Finance may also under section 26 make temporary loans to the authority out of the consolidated revenue fund, but such loans are not to exceed \$10,000,000 and are repayable within one year from the dates the loans were granted. Additional loans were authorized under the following appropriation:

Vote L90 Loans to The St Lawrence Seaway Authority in such manner and subject to such terms and

conditions as the Governor in Council may approve **\$ 43,700,000**

The balance sheet of the authority as at December 31, 1970, as certified by the Auditor General, together with related statements, is shown in volume III of this report.

Loans—Interest-bearing loans amounting to \$415,850,000 were made to the authority under authority of various appropriation acts in previous years. Further interest-bearing loans amounting to \$43,700,000 were made in the current year under parliamentary authority vote L90 listed above.

Deferred interest—The interest due on the above loans on December 31, 1957 (\$4,743,209), December 31, 1958 (\$8,075,919), December 31, 1959 (\$11,607,989), was deferred in accordance with P.C. 1956-1048, July 12, 1956, and interest due on December 31, 1961 (\$14,288,940), December 31, 1962 (\$15,671,952), December 31, 1963 (\$16,873,043), December 31, 1964 (\$18,025,121), December 31, 1965 (\$15,820,000), December 31, 1966 (\$16,372,860), December 31, 1967 (\$17,542,494), December 31, 1968 (\$18,869,300), December 31, 1969 (\$20,675,595), December 31, 1970 (\$23,936,173), was deferred in accordance with P.C. 1961-1863, December 29, 1961, P.C. 1963-1912, December 27, 1963, P.C. 1964-2036, December 23, 1964, P.C. 1967-100, January 19, 1967 and P.C. 1968-163, January 25, 1968 and recorded in this account with a corresponding credit set up under deferred credits—The St. Lawrence Seaway Authority—deferred interest. However payments of deferred interest were made by the authority in the amount of \$5,000,000 in 1959-60, \$2,500,000 in 1963-64, \$43,062,173 in 1964-65, \$9,399,000 in 1965-66, \$13,750,000 in 1966-67, \$10,842,732 in 1967-68, \$12,726,655 in 1968-69, \$9,421,539 in 1969-70 and \$11,707,577 in the current year and were credited to non-tax revenue—return on investments.

Interest-free loans—Under authority of various appropriation acts interest-free loans of \$75,000,000 were made to the authority in previous years.

A temporary interest-free loan of \$2,500,000 made in the fiscal year 1969-70 was repaid in the current fiscal year. In accordance with P.C. 1967-1077 dated June 1, 1967 and pursuant to section 26 of the St. Lawrence Seaway Authority Act a temporary loan totalling \$2,500,000 was made to finance the Welland Canal deficit in the first quarter of the calendar year 1971 and such loans to be repaid without interest within a twelve-month period. Total interest-free loans outstanding at the close of the fiscal year amounted to \$75,000,000.

E-39 These accounts record overpayment to the provinces arising out of payments under the Federal-Provincial Fiscal Arrangements Act, 1961, in respect of the fiscal years 1962-63 to 1966-67 due to the receipt of revised population figures on the basis of the 1966 census.

In accordance with alternative terms for recovery offered by the federal government, Nova Scotia, Prince Edward Island and Saskatchewan agreed to repay over a twelve-month period commencing April 1, 1968, without interest, while Newfoundland, New Brunswick,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Quebec and Manitoba agreed to repay over a three-year period commencing April 1, 1968, with interest at the rate of 5.8 per cent per annum.

Additional overpayments were made due to recalculation of amounts due for the fiscal years 1963-64 and 1967-68. These overpayments amounted to \$6,932,220 for Quebec, \$2,431,000 for Newfoundland, \$4,597,000 for Nova Scotia and \$6,169,000 for Manitoba and will be recovered monthly from equalization adjustments by the end of 1970-71, without interest.

Principal repayments of \$24,649,736 covering the balance of these overpayments were received during the year. Interest amounting to \$319,693 was received and credited to non-tax revenue—return on investments.

- E-40 The Atlantic Provinces Power Development Act authorized the Minister, with the approval of the Governor in Council, to enter into an agreement with the government of any of the Atlantic provinces to assist in the generation of electrical energy in the province by steam driven generators and the control and transmission of electric energy. The act further provides that the Northern Canada Power Commission on behalf of the Government of Canada shall administer any agreement made under the act to such extent as the Minister may direct.

Advances were provided for by:

Vote L15 Advances in accordance with agreements entered into pursuant to the Atlantic Provinces Power Development Act\$ 33,657,000

P.C. 1958-223, February 7, 1958 and P.C. 1961-1003, July 11, 1961 approved entry by the Minister of Northern Affairs and National Resources into agreements with the Provinces of New Brunswick, Nova Scotia and Newfoundland. These agreements provide that assistance in respect of the construction and equipping of the power projects will be given by Canada through the Northern Canada Power Commission pursuant to agreements, entered into from time to time, between the Northern Canada Power Commission and the provincial power commissions in respect of specific power projects.

The amounts shown as advances represent expenditures on uncompleted projects. When a project is completed the advances are transferred to the loans account. Accrued interest on advances and loans is capitalized and charged to the appropriate accounts with contra entries of accrued interest being made to the liability account "deferred credits—capitalized interest". This is in accordance with terms and conditions authorized under the Atlantic Provinces Power Development Act and the agreements entered into between Canada and the provinces which direct that interest on advances shall, on completion of projects, be added to the amount of the advance for repayment.

Newfoundland—

Advances in the amount of \$18,776,907 were made in the current year on behalf of the Province of Newfoundland under authority of the following: (a) agreement dated January 31, 1962 between the Government of Canada and the Province of Newfoundland; (b)

P.C. 1965-406, March 5, 1965; and (c) agreement dated January 31, 1962 between the Northern Canada Power Commission and the Newfoundland and Labrador Power Commission.

An amount of \$1,135,763 was transferred from advances to loans and \$3,155,724 from loans to advances respecting a completed project that was re-activated during the fiscal year. Accrued interest of \$3,747,904 was charged to the advances account and \$119,399 to the loans account with corresponding credits to "deferred credits—capitalized interest".

During the year there were repayments of capitalized interest of \$376,594 to the advances account, a principal repayment of \$299,111 to the loans account and a repayment of \$59,380 for capitalized interest to the loans account. A contra entry was made charging the amount of capitalized interest to deferred credits. Interest of \$2,721,305 (of which \$435,974 was capitalized interest) was credited to non-tax revenue—return on investments.

Nova Scotia—

Advances in the amount of \$5,936,778 were made in the current year on behalf of the Province of Nova Scotia under authority of the following: (a) agreement dated February 20, 1958 between the Government of Canada and the Province of Nova Scotia; (b) P.C. 1959-1229, September 24, 1959 and P.C. 1961-90, January 24, 1961; and (c) agreement dated August 31, 1959 between the Northern Canada Power Commission and the Nova Scotia Power Commission.

An amount of \$15,570,237 was transferred from advances to loans during the fiscal year and accrued interest in the amount of \$1,380,956 was charged to the advances account and \$1,662,375 was charged to the loans account with corresponding credits to "deferred credits—capitalized interest".

During the year there was a repayment to the loan account of \$562,828 of which \$37,257 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest of \$2,763,241 (of which \$37,257 was capitalized interest) was credited to non-tax revenue—return on investments.

New Brunswick—

Advances in the amount of \$1,523,981 were made in the current year on behalf of the Province of New Brunswick under authority of the following: (a) agreement dated February 14, 1958 between the Government of Canada and the Province of New Brunswick; (b) P.C. 1962-403, March 22, 1962; and (c) agreements dated December 31, 1958 and May 16, 1961 between the Northern Canada Power Commission and the New Brunswick Electric Power Commission.

An amount of \$6,123,358 was transferred from advances to loans during the fiscal year and accrued interest in the amount of \$493,875 was capitalized and charged to loans, and a corresponding credit was set up under "deferred credits—capitalized interest".

During the year there was a repayment to the loan account of \$729,108 of which \$38,615 was in respect of capitalized interest. A contra entry charging this latter amount to deferred credits was made. Interest

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

of \$3,450,365 (of which \$38,615 was capitalized interest) was credited to non-tax revenue—return on investments.

E-41 This account records loans to the Province of Nova Scotia authorized by Appropriation Act No. 4, 1969 as follows:

Vote L158a Loans to the Government of the Province of Nova Scotia in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an end-loading ramp at Yarmouth, Nova Scotia\$ 430,000

A loan of \$430,000 was made to the province during 1970-71.

E-42 This account records loans to the Province of Prince Edward Island, representing financial assistance for the realization of a comprehensive and co-ordinated development plan of the province pursuant to an agreement entered into with the province whose territory has been designated a "special rural development area", under authority of vote L125, Appropriation Act No. 3, 1969 and the following parliamentary appropriation:

Vote L20 Loans in accordance with a development agreement entered into with the Province of Prince Edward Island\$ 10,000,000

Loans amounting to \$1,650,000 were made during 1970-71 under authority of vote L20 above, bringing total loans under this development plan to \$2,041,000 as at March 31, 1971.

E-43 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$30,890 were received. The balance outstanding in the account at March 31, 1971 was \$701,965.

E-44 This account records overpayments to the Province of Quebec in respect of established programs interim arrangements (technical training). The overpayment of \$2,617,269 was repaid during 1970-71.

E-45 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1968-69.

Repayments during 1970-71 amounted to \$18,612,000, leaving a balance of \$23,267,000 at March 31, 1971.

Interest in the amount of \$2,559,027 was received and credited to non-tax revenue—return on investments.

E-46 In this account are recorded provincial notes of the Province of Quebec in payment of Quebec's share of the guarantee for securities purchased by the Canadian Corporation for the 1967 World Exhibition which became due and payable in 1969-70. Repayments of \$430,000 during 1970-71 reduced the outstanding amount of notes to \$10,136,000 at March 31, 1971.

E-47 In this account are recorded notes payable by the Province of Quebec in 1968-69 in respect of the Expo guarantee, payment of which has been deferred as authorized by P.C. 1969-2278 and P.C. 1970-201. Interest is not payable on the payments deferred.

E-48 This account records loans to provinces, provincial agencies and municipalities under authority of the following parliamentary appropriation:

Vote L13c Special Program—To repeal Finance vote L12b set out under the heading Finance in schedule B to Appropriation Act No. 4, 1970, and to substitute the following:

Special Program—Loans to provinces, provincial agencies and municipalities in the 1970-71 and 1971-72 fiscal years, for the purpose of assisting in the creation of employment in areas where the number of unemployed workers was in excess of 4 per cent of the labour force in the six-month period ending December 31, 1970, in accordance with terms and conditions set out in agreements entered into between the Minister of Finance and the provinces, the loans to each such province, including the provincial agencies and municipalities within that province,

(a) not to exceed the following amounts:	
(i) Newfoundland	\$ 6,300,000
(ii) Prince Edward Island	1,000,000
(iii) Nova Scotia	4,000,000
(iv) New Brunswick	5,000,000
(v) Quebec	70,300,000
(vi) Ontario	17,000,000
(vii) Manitoba	8,000,000
(viii) Saskatchewan	5,000,000
(ix) Alberta	6,400,000
(x) British Columbia	37,000,000
	\$ 160,000,000

except that where any province has advised that it does not intend to use all or any portion of its aforementioned allocated amount, the Minister of Finance may add the said unused portion to the allocated amount available for any other province or provinces.

(b) to be secured by the obligations, as specified in the agreement with that province, of the government of the province, of an agent of Her Majesty in right of that province or of a municipality in that province, each of which complies with the following conditions, namely:

(i) it is issued to or payable to the credit of the Receiver General of Canada, and is expressed to be not negotiable and not transferable or assignable,

(ii) the term to maturity is twenty years or such lesser period as may be fixed by the Minister of Finance,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

(iii) the obligation bears interest payable annually or semi-annually at the rate applicable pursuant to sub-section (2) of section 113 of the Canada Pension Plan, at the time of the issue of the obligation for obligations issued pursuant to that Act at that time to the Canada Pension Plan; and

(c) to be made for capital development projects which as of December 4, 1970,

(i) were not included in the provincial or municipal capital expenditure program planned for the 1970-71 or 1971-72 fiscal years, or

(ii) were included in the said program planned for the said fiscal years, if the province or municipality as the case may be has undertaken to add to such program and construct before March 31, 1972, additional capital development works at least equal in cost to the loans made in respect of those projects\$ 160,000,000

During 1970-71, loans in the amount of \$12,000,000 were made to the Province of Quebec under this program.

E-49 Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, as amended, the Government of the Province of Manitoba agreed to pay the federal government its share of the amounts expended on Lac Seul and Lake of the Woods storage projects. Details were given in Public Accounts 1951-1952. The annual amortization of \$77,203 covering principal and interest was not received in time for inclusion in the relevant accounts in 1970-71.

E-50 Vote 539, Appropriation Act No. 4, 1954, established authority to provide for a continuing special account in the consolidated revenue fund to which shall be charged expenditures incurred by the Lake of the Woods Control Board in respect of the regulation of waters in the Winnipeg River Watershed and expenditures incurred under the terms of the Lac Seul Conservation Act, 1928. The balance outstanding in the account at any time is not to exceed \$35,000.

A statement of changes in the account during the current fiscal year follows:

	Trans- ferred from vote 15	Paid to Province of Ontario	Total charges	Received from Province of Manitoba	Received from Province of Ontario
	\$	\$	\$	\$	\$
Lake of the Woods.....	21,516		21,516		
Lac Seul.....	3,748	8,890	12,638		
	25,264	8,890	34,154		

E-51 In these accounts are recorded the outstanding balances in respect of the adjusted amounts of treasury bills indebtedness of the governments of these provinces to the federal government pursuant to the provisions of

the Western Provinces Treasury Bills and Natural Resources Settlement Act, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Decreases represent repayments. Interest of \$383,942 on that portion of the indebtedness of each province which represented the amount of loans for capital and ordinary governmental purposes was received and credited to non-tax revenue—return on investments.

E-52 By agreement with the Province of Manitoba dated December 20, 1962, certain of the expenditures on the Shellmouth Dam and Portage Diversion are shareable with the province. The province's share for 1970-71 amounted to \$345,456. This was originally charged to Department of Regional Economic Expansion vote 5 and \$292,234 was recovered from the province. The balance was later transferred to this account.

E-53 This account records treasury bills received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project. Interest on treasury bills, amounting to \$661,370, was received and credited to non-tax revenue—return on investments.

E-54 In this account are recorded loans for the development of industrial infrastructures, programs related to industrial research and development of services to industry, under authority of vote L130, Appropriation Act No. 3, 1969 and the following parliamentary appropriations:

Votes L25 and L25a Loans in accordance with agreements entered into or to be entered into with the provinces with the approval of the Governor in Council for the development of industrial infrastructure\$ 47,247,000

Gross debits to the account amounted to \$44,269,943 and gross credits were \$12,245 during 1970-71.

E-55 This account was established to record loans made to provinces and municipalities under the Municipal Development and Loan Act, under which advances are made to the Municipal Development and Loan Board to provide financial assistance by way of loans to augment or accelerate municipal capital works programs.

Where the municipal project in respect of which a loan is made is completed on or before September 30, 1966, the board shall forgive payment to the municipality of 25 per cent of the principal amount of the loan. If a project is not completed as at September 30, 1966, the board shall forgive 25 per cent of that portion of the loan that has been advanced to the municipality as of September 30, 1966. At March 31, 1971 advances totalled \$263,554,972. Interest amounting to \$14,585,284 was received and credited to non-tax revenue—return on investments.

A statement of expense and statement of loans approved and loans disbursed are shown as an appendix to section 6 in volume II of this report.

E-56 The Veterans' Land Act, c. 280, R.S., as amended by c. 19, Statutes of 1965, provides for the establishment of this account which was extended by vote L115,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Appropriation Act No. 7, 1967 and the following parliamentary appropriation:

Vote L55 Veterans' Land Act administration—To increase to \$605,000,000 the amount that may be charged at any one time to the Veterans' Land Act fund—additional amount required\$ 75,000,000

These advances are used by the Director, under parts I and III of the Veterans' Land Act for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment and protection of security and under part II of the act for the purchase, subdivision and development of land and for progress payments to veterans during construction and completion of unfinished houses after termination of the construction contract, etc. On completion of the construction contract for each house Central Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and reimburse the fund the full cost to the Director for that property. Gross debits amounted to \$52,241,259 and gross credits amounted to \$30,245,575.

Details of transactions in the account during the current fiscal year are shown as an appendix to section 26 in volume II of this report.

Less reserve for conditional benefits—Veterans' Land Act—The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account. As and when conditional benefits are earned, the amounts are charged hereto and credited to the Veterans' Land Act fund. Gross debits amounted to \$3,053,891 and gross credits amounted to \$4,789,154.

E-57 This account was established under the authority of Vote L5, Appropriation Act No. 3, 1969 to make loans in accordance with terms and conditions prescribed by the Governor in Council for the development of space and terrestrial communications undertakings and systems. The balance of \$9,850,000 at March 31, 1970 was recovered during the current fiscal year.

E-58 This account records loans made to Telesat Canada Limited under authority of sections 39 and 40 of the Telesat Canada Act. The Act authorizes the expenditure of \$10,000,000 in 1970-71 and payment out of the consolidated revenue fund in the fiscal year 1971-72 of a sum not exceeding \$20,000,000 to acquire shares of Telesat Canada for the Government of Canada.

E-59 **Balmer Mines Limited**—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2290, December 9, 1966. The amount of \$136,667 in respect of principal was received and credited hereto. Interest at the rate of 5½ per cent per annum amounting to \$13,903 was received and credited to non-tax revenue—return on investments.

E-60 **Coleman Collieries Limited**—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act and P.C. 1966-2010, October 20, 1966, and P.C. 1968-471, March 7,

1968, as amended by P.C. 1968-930, May 15, 1968. The amount of \$120,000 in respect of principal on loan made under P.C. 1966-2010 was received and credited hereto. In 1969-70 a new loan of \$805,129 was made under the authority of P.C. 1968-471, March 7, 1968 as amended by P.C. 1968-930, May 15, 1968. Interest at the rate of 5½ per cent per annum and 7½ per cent per annum on loans made under P.C. 1966-2010 and P.C. 1968-471 as amended by P.C. 1968-930, amounted to \$16,146 and \$176,906 respectively, was received and credited to non-tax revenue—return on investments.

E-61 Advances were made to the company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Limited now the Eldorado Nuclear Limited, which was appropriated by the crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the company, this account is credited with the value of the stock and the debit is to the current and demand liability account "Eldorado Mining and Refining Limited—unpresented capital stock" under schedule J.

E-62 **Dominion Coal Company Limited**—The balance represents the outstanding amount of loans made under the terms of the Coal Production Assistance Act (formerly the Maritime Coal Production Assistance Act) and P.C. 97, March 14, 1950. No repayment of principal or interest was made during the year.

Under section 10 of the Cape Breton Development Corporation Act, certain mines, workshops, and other holdings were acquired on March 30, 1968, by expropriation.

Evaluation of the company's properties is still being made according to the criteria set forth in section 12 of the Cape Breton Development Corporation Act, as a preparatory step to the achievement of the settlement.

E-63 This account records loans, to provide financial assistance for the construction and operation of the Hydro Quebec Institute of Research, to Hydro Quebec Research Institute, guaranteed by the Province of Quebec, under authority of the following parliamentary appropriations:

Votes L10 and L10a Loans to Hydro Quebec Research Institute on terms and conditions approved by the Governor in Council to assist in the financing of the construction of laboratories\$ 11,000,000

Loans totalling \$10,900,000 were made to Hydro Quebec Research Institute under the above votes and P.C. 1970-1196, July 3, 1970 during 1970-71, bearing interest at the rate of 7 3/16 per cent per annum.

E-64 In this account are recorded notes in respect of the City of Montreal's share of Expo expenditures, guaranteed by the Province of Quebec. There was a repayment of \$570,000 during the year leaving a balance of \$13,512,000 outstanding at the end of the fiscal year. Interest amounting to \$761,097 was received and credited to non-tax revenue—return on investments.

E-65 The decrease of \$110,134 during the current fiscal year represented repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act. Interest of \$5,905 was credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-66 This account records loans made to the Ottawa Civil Service Recreational Association to assist them in building and developing the W. Clifford Clark Memorial Centre.

A loan of \$500,000 was made to the association under authority of vote 539, Appropriation Act No. 5, 1955. P.C. 1956-500, March 29, 1956 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing September 30, 1961. Until the property is serviced the loan is to bear interest at the same rate as the association earns on the investments of the funds in treasury bills, thereafter at the rate of 3½ per cent per annum to March 31, 1981, at which time the rate will be renegotiated.

A further loan of \$300,000 was made under authority of vote 503, Appropriation Act No. 5, 1958. P.C. 1958-1293, September 18, 1958 provided that the loan should be repayable in ninety equal semi-annual payments of interest and principal commencing March 31, 1961 and bear interest at 4½ per cent per annum.

During the fiscal year 1964-65 an additional loan of \$300,000 was made under the authority of vote L15, Main Estimates 1964-65, and P.C. 1964-13/926, June 25, 1964 which provided that the loan should be repayable in fifty equal semi-annual payments of interest and principal commencing March 31, 1966 and bear interest at the rate of 5½ per cent per annum on such part of the loan that is made in the period April 1 to June 30, 1964, and on such part of the loan made in a period subsequent to June 30, 1964 at such rate or rates as are established by the Minister of Finance for that subsequent period in respect of Crown corporation borrowings.

Repayments were \$17,464 during 1970-71. Interest of \$41,187 was credited to non-tax revenue—return on investments.

E-67 This account relates to advances made under the authority of vote L101e, Appropriation Act No. 4, 1966, to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, N.B. Total amount of advances in each fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, repayable when the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year. Advances during the current fiscal year amounted to \$1,091,172 and deferred interest of \$4,366 was also charged to the account as per P.C. 1966-895 dated May 19, 1966 and the agreement relating to the financing and construction of the toll bridge.

E-68 This account records loans to the Town of Oromocto Development Corporation for housing projects in the Town of Oromocto, New Brunswick.

Authority for loans in the current and subsequent fiscal years in the amount of \$2,500,000 was given by vote 505, Appropriation Act No. 5, 1958 and was decreased to \$1,250,000 by vote 605, Appropriation Act No. 5, 1959.

During the fiscal year repayments of \$30,155 were received. There were no debits to the account. Interest at the rate of 5 per cent per annum in the amount of \$53,546 was received and credited to non-tax revenue—return on investments.

E-69 This account records capital assistance loans to the Town of Oromocto, New Brunswick. Loans in current and subsequent fiscal years in the amount of \$5,500,000 were authorized by appropriation 528, Special Appropriation Act, 1958, vote 504, Appropriation Act No. 5, 1958, vote 605, Appropriation Act No. 5, 1959, vote L30, Appropriation Act No. 6, 1965, vote L30b, Appropriation Act No. 2, 1966 and vote L45, Appropriation Act No. 9, 1966.

During the fiscal year repayments of \$119,036 were received. Interest at the rates of 5 and 5½ per cent per annum in the amount of \$71,899 was received and credited to non-tax revenue—return on investments.

E-70 This account records loans to commercial fishermen and fish plant workers under authority of the following parliamentary appropriation:

Vote L6a Loans to commercial fishermen and fish plant workers in accordance with agreements with the provinces for the purpose of income maintenance during the 1970-71 fishing season because of closure of the fishery due to mercury pollution ..\$ 1,834,000

The provinces of Quebec, Ontario, Manitoba and Saskatchewan participated in, and administered the arrangement to provide cash relief to commercial fishermen for losses of income as a result of closure of a portion of the fishery under cost-sharing agreements.

Repayments were made during the year to the provinces as follows: Quebec \$142,147; Ontario (Lake St. Clair, Detroit and St. Clair River) \$118,723; Ontario \$74,518; Manitoba \$951,992; and Saskatchewan \$9,466.

E-71 Vote 540, Appropriation Act No. 5, 1955, as amended by vote 527, Appropriation Act No. 6, 1956 and vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

and Forestry vote 5. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year.

Details of the account follow:

	Fishing vessel insurance plan
	\$
Receipts.....	2,176,056
Expenditures.....	1,824,391
Net surplus.....	351,665

The net surpluses of \$351,665 in 1970-71, \$144,590 in 1969-70 and \$37,003 in 1968-69 in respect of the fishing vessel insurance plan are reported under the liability category "deposit and trust accounts".

E-72 This account records interest-free loans to fishermen, authorized by vote L39b, Appropriation Act No. 1, 1970, as advances against any settlement of compensation claims, who have been affected by the closure of part of the Placentia Bay fishery because of water pollution.

During 1970-71 repayments amounted to \$12,485.

E-73 This account records loans made under authority of vote L32b, Appropriation Act No. 1, 1969, in the 1968-69 and subsequent fiscal years and in accordance with terms and conditions to be prescribed by the Governor in Council to assist processors of ground-fish in Canada, which, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e., prices to primary producers, at the 1966-68 level. The total amount of loans authorized was \$6,000,000.

Loans made under the above authority amounted to \$360,000 in 1970-71 and repayments amounted to \$1,600. Interest of \$23,209 was received and credited to non-tax revenue—return on investments.

E-74 P.C. 4066, October 7, 1947 authorized an agreement with the Yukon Coal Company Limited under which the company was to undertake the immediate bringing into production of its coal deposits at Tantallus Butte, Y.T. and was to receive advances not exceeding in total \$300,000, bearing interest at 3½ per cent per annum, payable at the rate of \$2 per ton of coal produced and sold. This agreement was amended by P.C. 1969-1/1059, May 27, 1969 which authorized an agreement with Anvil Mining Corporation Limited to assume the rights and obligations of the Yukon Coal Company Limited.

No advances were made during the current fiscal year. Advances to date totalled \$294,125 of which \$130,843 has been repaid. Interest of \$4,485 was received and credited to non-tax revenue—return on investments.

E-75 This account was established by vote L51b, Appropriation Act No. 1, 1970, P.C. 1970-4/504 March 24, 1970, TB 694185 January 22, 1970, for the purchase of common and preferred shares in Canadian Arctic Producers Limited. Vote L51b provided for the purchase in the 1969-70 and subsequent fiscal years of 5 common

shares of Canadian Arctic Producers Limited for an amount not exceeding \$1,000 and 400,000 7% non-cumulative redeemable preferred shares of Canadian Arctic Producers Limited for \$400,000 and to authorize loans to Canadian Arctic Producers Limited, in current and subsequent fiscal years, in an amount not exceeding \$250,000 on such terms and conditions as the Governor in Council may prescribe. The total amount authorized to date is \$651,000.

There were no payments or repayments during 1970-71.

E-76 This account was established by vote 546, Appropriation Act No. 3, 1953, to allow the making of loans to individual Eskimos or groups of Eskimos for the purpose of promoting their commercial activities and to purchase housing. The amount that may be charged to the fund at any time is not to exceed \$800,000.

Loans to Eskimos under conditions approved by T.B. 552525, November 17, 1959, T.B. 589034-1, May 10, 1962, T.B. 613359, July 12, 1963, T.B. 619775, February 13, 1964 and T.B. 628500-1, July 23, 1964, are charged to this account and repayments of principal are credited hereto.

Interest at the rate of 5 per cent per annum amounting to \$4,826 was credited to non-tax revenue—return on investments.

A statement of the operations of the Eskimo loan fund is shown as an appendix to section 9 in volume II of this report.

E-77 The following loans to the Government of the Northwest Territories for the purpose of capital expenditures on education were recorded in this account:

Authority	Repayments in 1970-71	Repayments to date
(a) \$600,000 Vote 807, Appropriation Act No. 3, 1959	\$ 31,035	\$297,504
(b) 200,000 Vote 807, Appropriation Act No. 3, 1959	9,852	85,930
(c) 400,000 Vote 630, Appropriation Act No. 7, 1960	17,873	133,389
(d) 150,000 Vote 673, Appropriation Act No. 2, 1962	6,702	50,021

Vote L25, Special Appropriation Act 1963 and vote L52a, Appropriation Act No. 6, 1967 authorized loans of \$7,648,000 to the Government of the Northwest Territories for capital expenditures. Loans to date were made as follows:

- (a) \$1,110,000 (1962-63) under authority of P.C. 1962-27/653, on which repayments in the current year totalled \$48,517, to date \$393,881.
- (b) \$840,000 (1963-64) under authority of P.C. 1963-1345 on which repayments in the current year totalled \$41,649, to date \$281,676.
- (c) \$356,000 (1964-65) under authority of P.C. 1964-1670 on which repayments in the current year totalled \$25,370, to date \$240,833

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

- (d) \$2,642,000 (1965-66) under authority of P.C. 1965-2150 on which repayments in the current year totalled \$93,898, to date \$423,072.
- (e) \$2,700,000 (1966-67) under authority of P.C. 1967-8 on which repayments in the current year totalled \$88,287, to date \$324,826.

Additional loans for capital expenditures totalling \$8,640,330 were authorized by votes L50, Appropriation Act No. 5, 1967, L50a, Appropriation Act No. 7, 1967 and vote L70, Appropriation Act No. 3, 1969. These loans were made under authority of P.C. 1968-298, as follows:

- (a) \$2,900,000 (1967-68) on which repayments in the current year totalled \$188,383 to date, \$530,648.
- (b) \$2,134,105 (1968-69) on which repayments in the current year totalled \$113,496 to date, \$219,486.
- (c) \$3,606,225 (1969-70) on which repayments of \$148,424 were received in the current year.

Additional capital expenditures were approved in the current year by the following parliamentary authority:

Vote L55 Loans to the Government of the Northwest Territories in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, for capital expenditures
\$ 10,207,500

During the year loans totalling \$10,207,500 were made.

Vote 763, Appropriation Act No. 2, 1961 authorized an amount of \$100,000 to enable the Government of the Northwest Territories to make second mortgage loans to residents of the Territories for the purchase or construction of houses in the Territories under the National Housing Act. Loans were made under authority of P.C. 1962-1391 as follows:

- (a) \$10,000 (1962-63) on which a repayment of \$292 was received in the current year, to date \$1,975.
- (b) \$10,000 (1965-66) on which a repayment of \$245 was received in the current year, to date \$1,107.

Vote L80, Appropriation Act No. 3, 1969 and P.C. 1968-297 dated February 15, 1968 authorized a total of \$180,000 to the Government of the Northwest Territories in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for assistance in financing construction of housing for its employees by the making of loans to building contractors on the security of second mortgages. Loans totalling \$180,000 were recorded in this account and repayments received during the current year totalled \$4,391.

Votes 674, Appropriation Act No. 2, 1962, L24a, Appropriation Act No. 10, 1964 and L54a, Appropriation Act No. 7, 1967, authorized a total amount of \$820,000 to enable the Government of the Northwest Territories to make mortgage loans to residents of the

Territories for the purchase or construction of low cost houses in the Territories.

Loans to date were made under authority of P.C. 1962-1392 and P.C. 1966-1275 as follows:

- (a) \$120,000 (1963-64) on which a repayment of \$4,775 was received in the current year, to date \$28,722.
- (b) \$100,000 (1965-66) on which a repayment of \$3,583 was received in the current year, to date \$16,180.
- (c) \$220,000 (1966-67) on which a repayment of \$7,194 was received in the current year, to date \$26,467.

Vote L75, Appropriation Act No. 3, 1969 authorized loans totalling \$855,000 to the Government of the Northwest Territories in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for construction of rental housing for non-Indians and non-Eskimos in the Northwest Territories. Loans totalling \$773,750 were made in 1969-70 under authority of P.C. 1969-1423. Repayments totalled \$27,140 during 1970-71. Additional loans were approved under the following parliamentary appropriation:

Vote L60 To increase to \$1,755,000 the amount authorized for loans to the Government of the Northwest Territories by loans, investments and advances vote L75, Appropriation Act No. 3, 1969, for the construction of rental houses for non-Indians and non-Eskimos in the Northwest Territories \$ 900,000

During the current year no loans were made under this authority.

A loan of \$450,000 was made in 1963-64 under authority of vote L37a, Appropriation Act No. 5, 1963 for the development of a townsite at Pine Point, N.W.T., on which a repayment of \$26,614 was received in the current year, to date \$328,818.

Vote L54a, Appropriation Act No. 9, 1966 authorized a total of \$500,000 to the Government of the Northwest Territories, in the current and subsequent fiscal years, for the development of a townsite at Pine Point of which a loan of \$200,000 was made in 1969-70 under authority of P.C. 1969-37, on which a repayment of \$34,605 was received in the current year.

A loan of \$1,398,000 was made in the fiscal year 1967-68 under authority of votes L50, Appropriation Act No. 1, 1965 and L53a, Appropriation Act No. 6, 1967, to assist in the design and construction of a water and sewer system at Hay River, N.W.T., on which a repayment of \$44,381 was received in the current year, to date \$126,251.

The following loans were made in 1968-69 for capital costs incurred in establishing the Government of the Northwest Territories in Yellowknife:

- (a) \$800,000 under authority of vote L52a, Appropriation Act No. 7, 1967 and P.C. 1968-26/718 on which repayments of \$21,407 were received in the current year, to date \$41,460.
- (b) \$1,695,000 under authority of vote L52c, Appropriation Act No. 1, 1968 and P.C. 1968-4/883 on which repayments of \$105,686 were received in the current year, to date \$204,862.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L84a, Appropriation Act No. 4, 1969 authorized loans totalling \$320,000 in the current and subsequent fiscal years to the Government of the Northwest Territories in accordance with terms and conditions approved by the Governor in Council to enable the Commissioner of the Northwest Territories to make loans of \$200,000 to the Town of Yellowknife to construct a pumphouse and \$120,000 to the Town of Inuvik for utilidor extensions.

Under authority of P.C. 1969-1831 dated September 24, 1969 a loan of \$200,000 made in the 1969-70 fiscal year was recorded in this account on which a repayment of \$4,134 was received in the current year.

Interest in the amount of \$1,369,419 was received and credited to non-tax revenue—return on investments.

E-78 Vote 671, Appropriation Act No. 2, 1962 authorized a loan of \$500,000 to the Government of the Yukon Territory in accordance with terms and conditions prescribed by the Governor in Council. Repayments in the current year amounted to \$22,341, to date \$166,736.

Vote L20, Special Appropriation Act 1963, authorized loans of \$7,359,103 to the Government of the Yukon Territory for capital expenditures during the period April 1, 1962 to March 31, 1967. Loans made to date were as follows:

- (a) \$2,833,000 (1962-63) under authority of P.C. 1962-14/952 on which repayments in the current year totalled \$120,498, to date \$962,560.
- (b) \$796,000 (1963-64) under authority of P.C. 1963-1346, on which repayments in the current year totalled \$39,291, to date \$398,015.
- (c) \$918,502 (1964-65) under authority of P.C. 1964-1032, on which repayments in the current year totalled \$39,956, to date \$241,487.
- (d) \$1,882,450 (1965-66) under authority of P.C. 1965-1119, on which repayments in the current year totalled \$98,686, to date \$446,815.
- (e) \$929,151 (1966-67) under authority of P.C. 1966-1434, on which repayments in the current year totalled \$58,625, to date \$215,594.

Vote L45, Appropriation Act No. 5, 1967 and vote L45c, Appropriation Act No. 1, 1968 authorized an amount of \$5,000,001 for capital expenditures, which was increased by votes L60, Appropriation Act No. 4, 1968 and vote L60, Appropriation Act No. 3, 1969 to \$11,395,896 the amount authorized for loans in the current and subsequent fiscal years to the Government of the Yukon Territory. An additional amount was authorized by the following parliamentary authority in the current year:

Vote L40 Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, for capital expenditure\$ 4,911,600

Vote L61a Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council for the development of

the Riverdale sub-division in the City of Whitehorse\$ 350,000

Loans made to date were \$16,657,496 and were recorded in this account as follows:

- (a) \$2,481,099 (1967-68) on which repayments in the current year totalled \$125,329, to date, \$353,915.
- (b) \$3,501,039 (1968-69) on which repayments in the current year totalled \$115,310, to date, \$223,128.
- (c) \$5,413,758 (1969-70) on which a repayment of \$198,117 was received in the current year.
- (d) \$5,261,600 (1970-71).

Vote L50, Appropriation Act No. 4, 1968 authorized loans totalling \$500,000 to the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, for the development of a townsite at Anvil, Yukon Territory.

This amount was increased in the current year by the following parliamentary authority:

Vote L62a To increase from \$500,000 to \$680,000 the amount authorized for loans to the Government of the Yukon Territory, by loans, investments and advances vote L50, Appropriation Act No. 4, 1968 for the development of a townsite at Anvil, Yukon Territory\$ 180,000

Loans to date made under authority of P.C. 1968-6/2100, P.C. 1968-7/2100 and P.C. 1970-4/1896 were as follows:

- (a) \$500,000 (1968-69) on which a repayment of \$80,777 was received in the current fiscal year, to date, \$156,883.
- (b) \$180,000 (1970-71).

Vote L55, Appropriation Act No. 3, 1969 authorized loans totalling \$100,000 to the Government of the Yukon Territory in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council for the construction of an access road to the Townsite for Faro.

Loans totalling \$100,000 (1969-70) were made under authority of P.C. 1969-1471, on which a repayment of \$2,231 was received in 1970-71.

Votes 672, Appropriation Act No. 2, 1962, L46a Appropriation Act No. 7, 1967, L45, Appropriation Act No. 4, 1968 and vote L83a, Appropriation Act No. 4, 1969 authorized an amount of \$1,340,000 to enable the Government of the Yukon Territory to make mortgage loans to residents of the Territory for the purchase or construction of low-cost houses in the Territory.

This amount was increased in the current year by the following parliamentary authority:

Vote L50 To increase to \$1,740,000 the amount authorized for loans to the Government of the Yukon Territory by loans, investments and advances vote 672, Appropriation Act No. 2, 1962, as amended, which vote authorized the making of mortgage loans for low-cost housing to residents of the Territory; additional amount required\$ 400,000

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

The following loans were recorded in this account:

- (a) \$100,000 (1963-64) on which a repayment of \$4,028 was received in the current year, to date \$24,392.
- (b) \$100,000 (1965-66) on which a repayment of \$3,614 was received in the current year, to date \$16,356.
- (c) \$360,000 (1967-68) on which a repayment of \$6,975 was received in the current year, to date \$19,682.
- (d) \$350,000 (1968-69) on which repayments of \$5,629 were received in the current year, to date \$10,872.
- (e) \$80,000 (1969-70) on which a repayment of \$1,074 was received in the current year.
- (f) \$350,000 (1969-70) on which a repayment of \$4,449 was received in the current year.
- (g) \$400,000 (1970-71).

Vote 762, Appropriation Act No. 2, 1961, vote L55, Appropriation Act No. 4, 1968 and vote L65, Appropriation Act, No. 3, 1969 authorized an amount of \$200,000 to enable the Government of the Yukon Territory to make second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act.

This amount was increased in the current year by the following parliamentary authority:

Vote L45 To increase to \$250,000 the amount authorized for loans to the Government of the Yukon Territory by loans, investments and advances vote 762, Appropriation Act No. 2, 1961, as amended, which vote authorized the making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act; additional amount required\$ 50,000

Loans totalling \$200,000 were recorded in the account, \$150,000 in previous years and \$50,000 in 1970-71. Repayments of \$1,668 were received in the current year; to date \$8,033.

The following additional loans to the Government of the Yukon Territory recorded in this account were:

- (a) \$1,000,000 authorized by vote 540, Appropriation Act No. 4, 1954 for the purpose of providing adequate water distribution and sewage disposal systems within the City of Whitehorse.
- (b) \$750,000 authorized by vote 541, Appropriation Act No. 5, 1955 for the construction of a new hospital at Whitehorse.
- (c) \$700,000 authorized by vote 542, Appropriation Act No. 5, 1955 for the development of a new sub-division adjoining the City of Whitehorse.

Total repayments on these loans amounted to \$68,907, to date \$845,718.

Additional loans were authorized under the following parliamentary appropriation:

Vote L40c Loans to the Government of the Yukon Territory in the current and subsequent fiscal years in accordance with terms and conditions prescribed

by the Governor in Council for capital expenditures\$ 150,000

No loans were made under this authority during 1970-71.

Interest on loans to the Government of the Yukon Territory amounting to \$1,340,603 was received and credited to non-tax revenue—return on investments.

E-79 This account was operated under authority of section 69 (1) of the Indian Act. Under the act, the Superintendent General (The Minister) is empowered to make loans to Indian bands, groups of Indians, or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits, establishment in gainful occupations and improvements in standard of housing accommodation, and for co-operative projects on behalf of Indians. The authority to make additional loans was extended by vote 50, Appropriation Act No. 3, 1969 and vote L50a, Appropriation Act No. 4, 1969.

The principal amount of \$4,154,130 owing on March 31, 1970 on all loans made pursuant to section 69 of the Indian Act was charged to the Indian economic development account in 1969-70 under authority of vote L53b, Appropriation Act No. 1, 1970.

E-80 This account was established under authority of vote L53b, Appropriation Act No. 1, 1970 to authorize loans in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations, the activity of which contribute or may contribute to such development; to authorize the guaranteeing in the current and subsequent years on terms and conditions approved by the Governor in Council, of loans to such borrowers made for the same purposes; the taking of security by Her Majesty or other lenders in respect of such loans or guaranteed loans, including, notwithstanding section 88 of the Indian Act security on property situated on a reserve and power to realize on such security; and to which shall be charged:

- (a) Loans authorized and payments to implement guarantees given under this authority: and to which shall be credited,
- (b) Repayments of loans made pursuant to section 69 of the Indian Act,
- (c) Repayments of loans made pursuant to this authority; and
- (d) amounts received by way of recovery of payments made to implement guarantees given under this authority,

the total amount that may be outstanding at any time is not to exceed \$11,050,000.

Governing regulations are contained in P.C. 1970-692, April 21, 1970.

During the year 62 items of principal and interest, which consisted of 59 asset accounts leaving 3 interest accounts with no principal involved, amounting to \$18,862 were deleted under authority of section 18, of the Financial Administration Act. Loans amounted to \$2,748,060 in 1970-71 and receipts were \$735,311.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-81 This account was established under authority of vote L51a, Appropriation Act No. 7, 1966 and extended by vote L40, Appropriation Act No. 3, 1969 and vote L40, Appropriation Act No. 3, 1969 to authorize in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction and acquisition cost of houses and land in areas other than Indian reserves and to forgive repayment of a loan or any part thereof made to Indians and Eskimos. Governing regulations are contained in P.C. 1967-755, April 20, 1967.

The authority to make additional loans was extended by the following appropriation:

Vote L15 To increase to \$5,500,000 the amount authorized for loans to Indians and Eskimos by loans, investments and advances vote L51a, Appropriation Act No. 9, 1966, which vote, as amended, authorized loans, and the forgiving of the repayment thereof in whole or in part, and advances to Indians and Eskimos for the construction or acquisition of houses and land in areas other than Indian reserves; additional amount required\$ 1,200,000

The total amount that may be charged at any time, after deducting therefrom all outstanding advances, shall not exceed \$5,500,000. In 1970-71 gross debits amounted to \$1,310,404 and gross credits of \$287,564 consisted of \$227,644 loan instalments forgiven under authority as provided in the appropriation and \$59,920 by repayments.

E-82 This account was established under authority of vote L49c, Appropriation Act No. 9, 1966, and extended by vote L45, Appropriation Act No. 3, 1969, to authorize in the current and subsequent fiscal years advances to the Central Mortgage and Housing Corporation to cover the losses sustained by the Corporation as a result of loans made to Indians pursuant to section 40A of the National Housing Act, 1954. Governing regulations are contained in P.C. 1967-1725, September 12, 1967.

The purposes were further extended by the following appropriation:

Vote L20 To extend the purposes of vote L49c, Appropriation Act No. 9, 1966, as amended, to authorize in the current and subsequent fiscal years advances from the special account established pursuant thereto of amounts to cover the losses sustained by the Farm Credit Corporation as a result of loans made to Indians pursuant to section 3A of the Farm Syndicates Credit Act; and to provide a further amount of\$ 40,000

The total amount that may be charged to the account at any time is \$70,000. The debit of \$5,860 in 1967-68 was reversed during the year and was charged to Indian Affairs and Northern Development vote 5 during 1970-71. (Amends reporting in Public Accounts 1967-68).

E-83 This account was established in 1967-68 to record at a nominal value of \$1 the shares of the Panarctic Oil Ltd. received in consideration of payments made or

to be made to the company by the Government of Canada aggregating \$9,022,500 in terms of the related agreements.

Additional payments of \$4,511,250 were authorized in 1969-70 by vote L52b, Appropriation Act No. 1, 1970, which provided that payments may be made out of the consolidated revenue fund in the current and subsequent fiscal years of monies to purchase sufficient shares of capital stock of Panarctic Oils Ltd. to maintain Canada's equity in the said Company at 45% in accordance with agreements entered into, with the approval of the Minister of Justice, between the Minister of Indian Affairs and Northern Development and Panarctic Oils Ltd.

Payments made in the current year from this vote totalled \$6,750,000 bringing the balance in the account to \$20,283,750 at March 31, 1971.

E-84 This account was established to record loans made under authority of vote L82a, Appropriation Act No. 4, 1969 for the establishment or expansion of small businesses in the Northwest Territories, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$140,500 and credits totalled \$2,510.

E-85 This account was established to record loans made under authority of vote L81a, Appropriation Act No. 4, 1969 for the establishment or expansion of small businesses in the Yukon Territory, in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council.

The account shall be charged with all loans and interest payable thereon made under this authority and shall be credited with repayments of principal amounts of loans and interest thereon; the total amount that may be outstanding under this authority at any time not to exceed \$5,000,000.

Debits to the account in the current year totalled \$259,000 and credits totalled \$1,289.

E-86 This account was established to record loans made under the authority of vote L27c, Appropriation Act No. 5, 1965, extended by vote L35, Appropriation Act No. 6, 1966, vote L35a, Appropriation Act No. 9, 1966, vote L60, Appropriation Act No. 7, 1967 and vote L105, Appropriation Act No. 3, 1969, for the purpose of providing loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment,

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

facilities or machinery and for working capital. The authority was further extended by the following parliamentary authority:

Vote L15 Loans, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers of automotive products in Canada, including materials suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products to adjust and expand their production; such loans to be made for the purposes of acquisition, construction, installation, modernization, development, conversion or expansion of land, buildings, equipment, facilities or machinery and for working capital\$ 5,000,000

During the year, loans amounting to \$11,041,857 were made and repayments of \$4,530,991 were received. Interest amounting to \$2,360,871 was received and credited to non-tax revenue—return on investments.

E-87 This account was established under the authority of vote L65, Appropriation Act No. 7, 1967 and the authority was extended by vote L75, Appropriation Act No. 4, 1968, vote L95, Appropriation Act No. 3, 1969, and the following parliamentary authority:

Vote L10 Advances, subject to the approval of the Treasury Board, to assist Canadian defence industry with plant modernization in amounts not to exceed one half of the cost of the acquisition of new equipment, such advances to be recovered on sale of the equipment to defence industry\$ 12,000,000

During the year, advances amounting to \$6,666,800 were made and repayments of \$4,239,947 were received.

E-88 This account was established under the authority of vote L80, Appropriation Act No. 4, 1968 and the authority was extended by vote L100, Appropriation Act No. 3, 1969, which provides for the making of loans, under the Adjustment Assistance Program related to the Kennedy Round Agreements, in the current and subsequent fiscal years and in accordance with terms and conditions prescribed by the Governor in Council, to assist manufacturers in Canada who have been determined by a board established pursuant to section 15 of the Department of Industry Act: (a) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada resulting in exceptional problems of adjustment; and (b) to be unable to obtain sufficient financing on reasonable terms from other sources for purposes of making the necessary adjustment.

Additional loans are authorized by the following parliamentary appropriations:

Vote L11a To extend the purposes of Industry, Trade and Commerce vote L80 of Appropriation Act No. 4, 1968, to authorize loans thereunder in the current and subsequent fiscal years, and in accordance with terms and conditions prescribed by the Governor in Council to a manufacturer in Canada of textile or clothing

goods who has been determined by the General Adjustment Assistance Board,

(a) to require such loan in order to adapt efficiently to competition from textile or clothing goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and

(b) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes\$ 1

Vote L11b To extend the purposes of Industry, Trade and Commerce vote L80, Appropriation Act No. 4, 1968 to authorize loans thereunder in the current and subsequent fiscal years, and in accordance with terms and conditions prescribed by the Governor in Council to a manufacturer in Canada of footwear who has been determined by the General Adjustment Assistance Board,

(a) to require such loan in order to adapt efficiently to competition from footwear imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and

(b) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes\$ 1

There were no transactions in the account during 1970-71.

E-89 This account was established to record loans made under authority of vote L110, Appropriation Act No. 3, 1969 to manufacturing companies incorporated in Canada on terms and conditions approved by the Treasury Board, to assist the financing of the cost of professional and technical services obtained for the purpose of developing proposals related to the specialization of production; the improved use of manpower and capital and the greater exploitation of competitive advantages held by such manufacturers in foreign competition.

There were no transactions in the account during the current fiscal year.

E-90 This account was established to record loans made under vote L66c, Appropriation Act No. 1, 1968 in respect of the pharmaceutical industry development assistance program in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Governor in Council, to companies in Canada for the purpose of improving their ability to manufacture and market lower priced prescription drugs at competitive prices through reorganization of any of their operations of manufacturing, marketing, distribution and research, and who are unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, loans amounting to \$65,430 were made and repayments of \$28,150 were received. Interest amounting to \$19,960 was received and credited to non-tax revenue—return on investments.

E-91 Pursuant to section 86 of the Unemployment Insurance Act, P.C. 1964-480, April 6, 1964, authorized the Minister of Finance to make loans from time to time to the unemployment insurance fund for the purpose

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

of paying unemployment insurance benefits. No loans were required during the fiscal year 1970-71.

Loans are authorized by Department of Labour vote L19d Appropriation Act No. 2, 1965 which authorizes the Minister of Finance, notwithstanding the Unemployment Insurance Act, to credit in subsequent fiscal years, on such terms and conditions as the Governor in Council may determine, to the unemployment insurance fund such sums as may from time to time be required by the said fund; the aggregate of the sums outstanding at any one time not to exceed \$50,000,000.

- E-92 This account was established under authority of Labour vote L28d, Appropriation Act No. 2, 1966, which authorized loans to provide financial assistance to workers who move from one place in Canada to another place in Canada where employment is available, and advances to cover transportation costs incurred for the movement of workers on behalf of employers subject to reimbursement by employers.

Interest on loans to workers was charged at the rate of 5½ per cent per annum. An amount of \$3,678 was credited to non-tax revenue—return on investments.

Governing regulations are contained in P.C. 1965-2215 December 13, 1965, as amended. The total amount that may be charged to the account at any time is \$5,000,000.

Gross credits during the year amounted to \$9,863.

Authority is also given to the Minister to forgive the repayment of a loan or any part thereof made to a worker. An amount of \$3,302 representing 4 loans forgiven under that authority, was included in the credits to the account.

Not included in the closing balance is an amount of \$77,113 covering interest receivable to March 31, 1971.

- E-93 Section 69 of the Immigration Act authorized the operation of this account with a maximum debit balance of \$20,000,000 and governing regulations are contained in P.C. 1967-1701, September 6, 1967 pursuant to section 69 (2) of the act. Continuing authority was granted under provisions of P.C. 1954-7/290, March 4, 1954 for the maintenance of an advance of \$500,000 to the operating fund of the inter-governmental committee for European migration. The department, however, has had no call to advance funds under this authority for the past several years.

Interest at the rate of six per cent per annum is charged on loans approved on or after October 1, 1967.

During the year payments to transportation companies for trans-oceanic and inland rail fares and meals en route, totalling \$628,282 were made from the account and charged as loans to immigrants.

Repayments of \$2,422,964 and interest amounting to \$92,594 were received during the year. The interest was credited to non-tax revenue—return on investments.

Other credits to the account amounted to \$509,643 representing 1,683 loans deleted from the accounts under authority of section 18 of the Financial Administration Act.

Not included in the closing balance is an amount of \$296,932 covering interest receivable to March 31, 1971.

- E-94 This account records advances to Central Mortgage and Housing Corporation in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian forces.

Authority for loans in current and subsequent fiscal years in the amount of \$35,000,000 was given by vote 732, Appropriation Act No. 6, 1956, vote 475, Appropriation Act No. 5, 1959, vote 482, Appropriation Act No. 5, 1961, vote 670, Appropriation Act No. 2, 1962 and vote L15, Special Appropriation Act, 1963.

In 1957-58 loans of \$2,000,000 were made under authority of Appropriation 527, Special Appropriation Act, 1958, the balance of which lapsed at the end of that year.

Amounts totalling \$263,406 received during the current fiscal year were credited hereto. There were no debits to the account. Interest received during the current fiscal year amounting to \$1,049,000 was credited to non-tax revenue—return on investments.

- E-95 This account was established to record loans to federal employees of the Department of National Health and Welfare on education leave to assist in defraying the expenses of advanced training courses being undertaken. During the year repayments were \$1,816; no new loans were made.

- E-96 This account records loans to Burgeo Leasing Limited under the following parliamentary appropriation:

Vote L28c Loans to Burgeo Leasing Limited in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of an extension to the wharf at Burgeo, Newfoundland\$ 240,000

Advances of \$153,630 were charged to the account during 1970-71.

- E-97 This account records loans for the construction of an oil refinery terminal wharf at Come-by-Chance, Nfld. under the following parliamentary appropriation:

Vote L29c Loans in accordance with terms and conditions approved by the Governor in Council, for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland\$ 1,000,000

There were no transactions in the account during 1970-71.

- E-98 This account records loans to the Eurocan Pulp and Paper Co. Ltd. under the following parliamentary appropriation:

Vote L27a Loans to the Eurocan Pulp & Paper Co. Ltd. in the current and subsequent fiscal years in accordance with terms and conditions approved by the Governor in Council for the construction of a marine terminal at Kitimat, British Columbia\$ 4,500,000

There were no transactions in the account during 1970-71.

- E-99 This account records loans to persons engaged in primary industries to provide assistance in meeting abnormal start-up and running-in costs under the following parliamentary appropriation:

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

Vote L30 Loans to persons engaged in primary industries in accordance with agreements entered into with the approval of the Governor in Council to provide assistance in meeting abnormal start-up and running-in costs \$ 4,000,000

There were no transactions in the account during 1970-71.

E-100 Loans to settlers were made under authority of P.C. 1953-570, April 17, 1953, as amended, and vote 483, Appropriation Act No. 6, 1960 which provided that loans to any one settler should not exceed \$2,000 for building material for his irrigation lot dwelling, \$750 for fencing materials and \$1,000 for livestock. Loans are repayable over a ten-year period and bear interest at the rate of 5 per cent per annum.

Loans made during the year amounted to \$10,987. There were no repayments.

E-101 This account was established under the authority of vote L144b, Appropriation Act No. 1, 1970 which authorized the transfer of the value of inventory purchased from moneys provided by the revolving fund authorized by vote L74b, Appropriation Act No. 2, 1966, to the liability account "National Museums Special Account." There were no transactions in the account during 1970-71.

E-102 This account was established to record loans to paroled persons to assist them in their rehabilitation.

Vote L10, Special Appropriation Act 1963 authorized an amount of \$10,000 for this purpose. There were no transactions in the account during 1970-71. Loans to date were \$9,907. Repayment of loans, without interest, were \$2,985.

E-103 This account was established by vote L103b, Appropriation Act No. 4, 1968 to which loans to parolees under this authority shall be charged and to which shall be credited all repayments of principal amounts of loans and all amounts the payment of which is forgiven by the Minister under this authority. The total amount that may be outstanding under this authority at any time is not to exceed \$10,000. The gross debits during the year amounted to \$6,724 and gross credits were \$1,814.

E-104 Algoma Steel Corporation Limited—This represents the balance due for property disposed of under a lease-purchase option agreement dated December 31, 1963, authorized by P.C. 627 dated February 1, 1944. This agreement terminates April 30, 1977, and provides for annual instalments as follows: to December 31, 1963, \$288,117; for the next thirteen years to December 31, 1976, \$92,428; and the final payment on April 30, 1977, \$30,809. During this year, a payment of \$92,428 and interest of \$20,334 were received. The interest was credited to non-tax revenue—return on investments.

E-105 Renfrew Aircraft and Engineering Company Limited—T.B. 629370 September 27, 1964 amended the existing agreement authorized by P.C. 1955-438, March 23, 1955 and T.B. 604454 January 10, 1963 to read as follows:

1. Her Majesty hereby sells and the Company hereby purchases the chattels at and for the sum of \$165,000 payable as follows:

(a) the sum of \$16,000 to be paid on or before the 25th day of September 1964;

(b) to increase the balance of \$139,100 on the original agreement by \$149,000 to \$288,100 and to be paid as follows:

(i) on the 25th day of September in each of the years 1965, 1966 and 1967, interest on the sum of \$288,100 calculated at 6 per cent per annum; and

(ii) the sum of \$28,810 payable on the 25th day of September in each of the years 1968 to 1977 both inclusive, together with interest on such portion of principal as remains unpaid, at the rate of 6 per cent.

In order to record this agreement of sale as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule O). During the year a repayment of \$28,810 was made on principal and interest amounting to \$13,829 was received and credited to non-tax revenue—return on investments.

E-106 This account records loans to the Computer Services Bureau under authority of the following parliamentary appropriation:

Vote L11c Loan to the Computer Services Bureau in accordance with terms and conditions approved by Treasury Board in the amount of the estimated depreciated value of the capital assets as at March 31, 1971 \$ 175,811

A loan of \$175,811 was charged to the account during 1970-71.

E-107 Crown Assets Disposal Corporation—The closing balance of \$12,580,633 represents the government equity in the agency account in accordance with the balance sheet of the corporation as at March 31, 1971, as certified by the Auditor General. In order to record this as an active asset, the amount was charged to this account and a corresponding credit set up under "deferred credits" (see schedule O). Proceeds from sales of surplus crown assets by or through the corporation amounting to \$4,165,652 (net) were received and credited to non-tax revenue—proceeds from sales. The gross debits amounted to \$22,590,338 and the gross credits were \$19,190,467.

E-108 The Corporation of the Township of Toronto—P.C. 6794, December 19, 1951 authorized capital assistance to A. V. Roe Canada Limited for installation of an extension to the water supply system servicing its plant. By an agreement dated December 1, 1951, between the Corporation of the Township of Toronto and the company, a loan of \$475,000 was made to the corporation to complete the aforementioned extension to the water supply system. By an agreement dated April 15, 1952, the crown assumed the loan from the company. The loan is secured by debentures of the corporation, bearing interest at the rate of 3 per cent per annum and maturing between the years 1954 and 1971. Debentures amounting to \$29,298 were paid during the current fiscal year. Interest amounting to \$1,784 was received and credited to non-tax revenue—return on investments.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Continued

E-109 This account was established under authority of vote L165, Appropriation Act No. 3, 1969 and was extended by the following parliamentary authority:

Vote L45 Payments in the current and subsequent fiscal years for capital purposes at Montreal and Toronto International Airports and such other airports as the Treasury Board may approve subject to such terms and conditions as the Treasury Board may prescribe\$ 67,829,000

During the year expenditures totalled \$41,204,967, bringing the balance in the account to \$46,330,976 as at March 31, 1971. Interest in the amount of \$2,157,470 was received and credited to non-tax revenue—return on investments.

E-110 This account was established under authority of vote L107b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount of \$16,000,000, on such terms and conditions as the Treasury Board may approve, for the construction and acquisition of ferry vessels and related equipment.

During the year expenditures totalled \$8,199,550 and an amortization payment of \$615,561 was received. Interest in the amount of \$419,015 was received and credited to non-tax revenue—return on investments.

E-111 Under authority of P.C. 2293, April 17, 1952, the management and operation of the spur line leading from a point near Atikokan to Steep Rock Lake, Ontario, the Ore Dock at Port Arthur and facilities constructed by the railway at the expense of the government (as authorized by P.C. 8423, September 18, 1942) to assist the Steep Rock Iron Mines Ltd in the development of the iron ore deposit, were entrusted to the Canadian National Railway Company.

The capital cost of any additions, betterments or extensions and the cost of operating and maintaining the properties are to be assumed by the company. The government is to receive from the railway 6 cents per gross ton on all ore transported from the mines and handled over the Port Arthur Dock until the cost (without interest) of the facilities entrusted has been amortized in full. A payment of \$75,136 was made by the company in the current fiscal year.

E-112 P.C. 3924, July 31, 1951, authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue, and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of 3½ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$2,000,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 20, 1961.

The cost of the construction for purposes of the agreement exceeded \$6,000,000 and the share to be reimbursed by the city is \$2,000,000 with interest at 3½ per cent per annum.

During the year a repayment of \$52,719 was applied against the loan and interest amounting to \$50,996 was credited to non-tax revenue—return on investments.

E-113 P.C., 4250 August 24, 1949, authorized the department to enter into an agreement with the Corporation of the City of Montreal with respect to the construction of a vehicular tunnel under the Lachine Canal at St. Remi Street, and provided that the lands upon which the tunnel and approaches are constructed, other than Lachine Canal reserve lands, were to be conveyed to the city upon completion of the tunnel by the department.

Under the terms of the agreement the corporation was required to reimburse one third of the cost of construction of the tunnel, with interest at the rate of 3½ per cent per annum calculated from the date of conveyance of the lands, provided that the amount did not exceed the sum of \$1,500,000 plus interest and such amount was to be repaid in thirty consecutive annual instalments, the first of which was to be due and payable twelve months after the date of conveyance of the lands, namely June 12, 1953.

The cost of the construction of the tunnel for purposes of the agreement has been established at \$4,132,353 and the share to be reimbursed by the city was \$1,377,451 plus \$21,738 for supplementary ducts installed at the request of the Montreal Hydro Commission, with interest at the rate of 3½ per cent per annum.

During the year, a repayment of \$47,140 was applied against the loan and interest amounting to \$25,385 was credited to non-tax revenue—return on investments.

Debentures of the City of Montreal furnished as security are held in the custody of the Minister of Supply and Services.

E-114 This account relates to advances made to the Fraser River Harbour Commission to assist in the construction and development of the harbour. Repayments were \$207,627 during 1970-71. Interest of \$138,252 was credited to non-tax revenue—return on investments.

E-115 P.C. 1958-734, May 22, 1958, as amended, authorized the making of loans to the Hamilton Harbour Commissioners, pursuant to the Hamilton Harbour Commissioners Act, 1957 of amounts not exceeding \$4,000,000; such amounts to be secured by debentures of the corporation maturing forty years from the date of the debentures securing the first payments and bearing interest at four and one-eighth (4½) per cent per annum, payable semi-annually on the first day of January and the first day of July in each year. During the year payments of \$113,453 were received and interest amounting to \$169,394 was credited to non-tax revenue—return on investments.

E-116 This account was authorized by vote L150, Appropriation Act No. 3, 1969, which provides for loans to the Lakehead Harbour Commission in the amount of \$2,500,000 on terms and conditions approved by the Governor in Council to assist in the financing of a program of expansion to the Keefer terminal at the Lakehead.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE E—Concluded

No loans were made during the year and an amount of \$158,512 was applied against the loan. Interest of \$84,564 was credited to non-tax revenue—return on investments.

- E-117 P.C. 1967-43/331, February 24, 1967, authorized the acquisition of two aircraft for lease to the Leeward Islands Air Transport Services Limited for a period of twelve and one half years, with the option to purchase.

No payment was received during the year.

- E-118 Pursuant to P.C. 1965-233, February 11, 1965 and vote L39b of Appropriation Act No. 10, 1964 a loan of \$300,000 was made to the Nanaimo Harbour Commissioners in 1964-65 bearing interest at the rate of 4½ per cent per annum repayable in nine equal semi-annual instalments of \$36,974, commencing June 30, 1965. Pursuant to P.C. 1966-885, May 13, 1966 and vote L75 of Appropriation Act No. 9, 1966 a further loan of \$200,000 was made in 1966-67 bearing interest at the rate of 5½ per cent per annum on \$183,333 and 5½ per cent per annum on the remainder, repayable in seven equal semi-annual instalments commencing December 31, 1969.

A repayment of \$60,251 was received in the current year and interest of \$14,613 was credited to non-tax revenue—return on investments.

Authority to make additional loans was provided by vote L155, Appropriation Act No. 3, 1969 and the following parliamentary authority:

Vote L16c Loan to the Nanaimo Harbour Commission in accordance with terms and conditions approved by the Governor in Council to finance the repair of the main lumber assembly wharf at Nanaimo \$ 225,000

A loan of \$225,000 was made during the current fiscal year under this authority.

- E-119 P.C. 1966-885, May 13, 1966, authorized interest due on the loan of \$200,000 made under authority of vote L75, Appropriation Act No. 9, 1966, deferred until December 31, 1969. In the current year accrued interest amounting to \$4,010 was repaid.

- E-120 This account records loans to the Port Alberni Harbour Commission under the following parliamentary appropriation:

Vote L15 Loans to the Port Alberni Harbour Commission in accordance with terms and conditions approved by the Governor in Council to finance the construction of a new lumber assembly wharf \$ 2,000,000

Loans totalling \$2,000,000 were made during the current fiscal year.

- E-121 Under authority P.C. 1966-1949, October 13, 1966, loans were made to the Toronto Harbour Commissioners amounting to \$1,500,000, to be repaid, with interest at the rate of 5½ per cent per annum on \$1,375,000 and 5½ per cent on \$125,000, in eighteen equal semi-annual instalments, commencing December 31, 1967. During the year a repayment of \$150,978 was applied against the loan and interest amounting to \$66,429 was credited to non-tax revenue—return on investments.

- E-122 This account was established under authority of vote L110b, Appropriation Act No. 1, 1969 to authorize loans in the current and subsequent fiscal years, in the amount of \$17,125,000, and in accordance with terms and conditions prescribed by the Governor in Council to finance the construction of bridges to improve transportation in respect of the Vancouver International Airport including the acquisition of land and the construction of connecting arterial roads.

During the year expenditures amounted to \$1,225,297, bringing the balance to \$4,203,731 at March 31, 1971.

- E-123 Vote 609, Appropriation Act No. 5, 1959 authorized an advance to the working capital fund of the Commonwealth War Graves Commission (formerly the Imperial War Graves Commission) in the sum of £10,000 notwithstanding the payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of May, 1959, which was \$27,065. An advance of \$27,000 was made during 1959-60.

- E-124 This loan, which was authorized by vote 518, Appropriation Act No. 5, 1958, was made on the security of a mortgage executed by the veteran and his wife and is repayable on demand by the Minister of Veterans Affairs.

- E-125 This account relates to advances made to veterans of world war 1 and subsequent transactions with purchasers of reverted properties.

Details of transactions in the account during the current fiscal year are shown as an appendix to section 26 in volume II of this report.

SCHEDULE F

Advances, Loans and Investments—External

LOANS TO NATIONAL GOVERNMENTS

- F-1 These accounts relate to loans, as authorized by section 23, Export Credits Insurance Act and various orders in council, made in previous years to Belgium, France and The Netherlands to assist those countries in the purchasing of goods in Canada. The decrease of \$15,265,000 represented annual repayments of \$2,307,000 by the Government of Belgium, \$8,368,000 by the Government of France and \$4,590,000 by the Government of The Netherlands. Interest of \$3,490,935 received on these loans was credited to non-tax revenue—return on investments.
- F-2 In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from the government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in each fiscal year is \$82,000. Payment of \$656,000 was received in the fiscal year 1962-63 in respect of bonds maturing during an 8-year period to December 31, 1969. A repayment of \$82,000 was received in 1970-71. Interest of \$19,680 was credited to non-tax revenue—return on investments.
- F-3 This account records the amount due by the Government of New Zealand for treatment services and payment of pensions on its behalf. Gross debits amounted to \$5,166 and gross credits were \$9,735.
- F-4 Under authority of the United Kingdom Financial Agreement Act, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Continued

might be drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional postwar deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest was to be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 30 annual instalments beginning on that date with interest at the rate of 2 per cent per annum. The agreement as amended in 1957, provides for the deferment of interest in respect to the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956 and interest and principal for 1957, 1964, 1965 and 1968 was deferred. The decrease in the account was due to a repayment of principal \$20,410,296 due on December 31, 1970. Interest in the amount of \$17,299,959 was received and credited to non-tax revenue—return on investments.

- F- 5 This account was set up to record on the government's books the deferred interest on the loan in the preceding note. A corresponding credit was set up under deferred credits (see schedule O). The amount is made up of interest due on December 31, 1956, \$22,241,802, December 31, 1957, \$21,932,432, December 31, 1964, \$19,586,496, December 31, 1965, \$19,224,021 and December 31, 1968, \$18,092,516. Interest at the rate of 2 per cent per annum in the amount of \$2,021,545 was credited to non-tax revenue—return on investments.
- F- 6 This account was set up to record the deferred principal on the loan in the preceding note F-4. The amount is made up of principal due on December 31, 1957, \$15,777,822, December 31, 1964, \$18,123,759, December 31, 1965, \$18,486,234 and December 31, 1968, \$19,617,740. Interest received in the amount of \$1,440,111 was credited to non-tax revenue—return on investments.
- F- 7 Transactions in respect of these accounts are under the authority of various orders in council and treasury board minutes which limit the outstanding balances. Gross debits to these accounts during the year amounted to \$352 and gross credits were \$10,023.
- F- 8 The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Pacific Halibut Commission and International Pacific Salmon Fisheries Commission. All accounts are paid in the first instance by Canada and monthly statements are rendered for the amount recoverable from the United States. The closing balances represent outstanding bills.

Details of the account follow:

	Total receipts	Total disbursements	Net increase or decrease (—)
	\$	\$	\$
Pacific Halibut Treaty.....	230,204	246,031	15,827
Pacific Salmon Treaty.....	387,615	424,822	37,207
	617,819	670,853	53,034

F- 9 Vote L14a, Appropriation Act No. 10, 1964; vote L25, Appropriation Act No. 2, 1966; vote L25, Appropriation Act No. 9, 1966; vote L30, Appropriation Act No. 7, 1967; vote L25, Appropriation Act No. 4, 1968 and vote L35, Appropriation Act No. 3, 1969 authorized loans for assistance to developing countries. Additional loans were authorized by the following parliamentary appropriation:

Vote L25 Special loan assistance to developing countries and to recognized international development institutions, in the current and subsequent fiscal years, subject to such terms and conditions as the Governor in Council may approve, for the purpose of undertaking such economic, technical and educational assistance as may be agreed upon by Canada and the developing countries or recognized international development institutions \$ 150,000,000

Loans were made to the various governments as follows:

	Balance as at March 31, 1971	Balance as at March 31, 1970	Net increase during 1970-71
	\$	\$	\$
Algeria.....	130,384		130,384
Argentina.....	567,000		567,000
Asian Development Bank.....	176,035		176,035
Barbados.....	462,189	170,279	291,910
Brazil.....	2,346,650	1,100,631	1,246,019
Central American Bank for Economic Integration.....	15,053		15,053
Ceylon.....	9,472,938	7,501,570	1,971,368
Chile.....	3,084,179	727,520	2,356,659
Colombia.....	4,616,274	563,585	4,052,689
Dahomey.....	267,314		267,314
East African Community.....	2,558,291		2,558,291
Ecuador.....	1,213,931	1,108,031	105,900
El Salvador.....	3,239,999	3,239,999	
Ghana.....	1,557,436		1,557,436
Guyana.....	5,369,462	2,782,312	2,587,150
India.....	138,977,490	87,657,279	51,320,211
Ivory Coast.....	83,863		83,863
Jamaica.....	6,408,029	5,095,910	1,312,119
Kenya.....	189,688	123,807	65,881
Korea.....	999,242	972,242	27,000
Malaysia.....	1,008,677		1,008,677
Mexico.....	64,000		64,000
Morocco.....	934,368		934,368
Nepal.....	288,689		288,689
Nigeria.....	9,940,859	7,652,892	2,287,967
Pakistan.....	78,868,093	43,661,063	35,207,030
Paraguay.....	799,854	673,169	126,685
Peru.....	40,000	40,000	
Tanzania.....	2,887,631	2,550,079	337,552
Thailand.....	977,628	877,764	99,864
Togo.....	285,448		285,448
Trinidad & Tobago.....	6,363,153	5,101,338	1,261,815
Tunisia.....	2,612,323	1,947,134	665,189
Uganda.....	894,210	209,380	684,830
	287,700,380	173,755,984	113,944,396

- F-10 Article VIII of the Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, deals with claims for damages to third parties arising from accidents in which a visiting force is involved. This account is debited with the amount chargeable to other states, of such claims for damages which took place in Canada, and is credited with recoveries.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE F—Concluded

During the year gross debits to this account amounted to \$19,517 and gross credits were \$75,842.

SUBSCRIPTIONS TO CAPITAL OF, AND WORKING CAPITAL ADVANCES AND LOANS TO, INTERNATIONAL ORGANIZATIONS

- F-11 Vote L23b, Appropriation Act No. 9, 1966 authorized the purchase of 2,500 shares of stock of the Asian Development Bank for the amount of \$25,000,000 U.S. notwithstanding that the payment may exceed or fall short of the Canadian equivalent estimated at \$27,027,000 as of June 1966.

On August 22, 1966, Canada deposited its instrument of ratification, thereby subscribing for 1,250 paid-in shares and an equal number of callable shares in accordance with Treaty Series 1966, No. 24 concerning the finance agreement establishing the Asian Development Bank.

As at March 31, 1971, Canada's instalment payments amounted to \$12,500,000 U.S.= \$13,358,456 Can. for 1,250 paid-in shares, of which 50 per cent were purchased in convertible currency and 50 per cent in non-negotiable non-interest-bearing notes payable on demand. The notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities", whereas payment of the amount subscribed to the callable capital stock of the bank is subject to call only as and when required by the bank to meet its obligations.

- F-12 Vote L36a Appropriation Act No. 4, 1969 authorized the purchase of 2,000 shares of stock of the Caribbean Development Bank in 1969-70 and subsequent fiscal years, being Canada's subscription as a member thereof, for the amount of \$10,000,000 U.S., (\$10,760,000 Can.) including authority for the issue in the current and subsequent fiscal years to the bank, on behalf of the Government of Canada, as payment for the shares so purchased, pending cash requirements by the Bank, of non-interest-bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance.

During the year ended March 31, 1971, Canada paid its second instalment (\$800,000 U.S.= \$738,608 Can.) on Canada's subscription. To maintain a constant value for all the Bank's Canadian dollar holdings derived from Canada's subscription, both the first and second instalments must be calculated on the same rate of exchange. The first instalment was therefore revalued and the second subscription of \$738,608 represents the balance due by Canada to the Caribbean Development Bank. Total subscriptions to date amount to \$1,800,000 U.S. equivalent to \$1,819,688 Canadian, of which \$400,000 U.S.= \$369,304 Can. is in non-interest-bearing notes payable on demand. These notes are carried as a liability of the Government of Canada under the heading "current and demand liabilities". These payments are equal to 50 per cent of the amounts due in respect of paid-up shares, as required by the agreement establishing the bank. The callable shares are subject to call by the bank under certain circumstances.

- F-13 This account records Canada's part paid subscription to the capital stock of the International Bank for Reconstruction and Development. Canada has subscribed for 7,920 shares of the bank with a total subscription price of U.S. \$792,000,000 of which 10 per cent has been

paid at a total cost of Can. \$85,023,248. The remaining 90 per cent is represented by a guarantee subject to call by the bank only when required to meet obligations of the bank for funds borrowed or loans guaranteed by it and not for use by the bank in its lending activities or for administrative expenses.

- F-14 This account records Canada's subscription to the International Development Association. An additional subscription of U.S. \$25,000,000=Can. \$27,027,000 made in 1970-71 under authority of vote L28, Appropriation Act No. 4, 1968 together with a refund of \$2,112,690 due to an exchange adjustment brought the balance to \$164,717,458 at March 31, 1971. Non-interest-bearing notes in the amount of \$8,935,509 U.S.= \$9,660,000 Can. as at March 31, 1970 were paid during 1970-71. These notes were carried as a liability of the Government of Canada under the heading "current and demand liabilities".

- F-15 This account records the purchase of 3,600 shares of stock of the International Finance Corporation for the amount of \$3,522,375 under authority of vote 731, Appropriation Act No. 6, 1956.

- F-16 These items represent the Canadian government's equity in the working capital funds of the international organizations.

During the current fiscal year Canada advanced a further credit of \$24,180 to the United Nations Organization and realized an amount of \$227,027 from United Nations bonds purchased under authority of vote 668, Appropriation Act No. 2, 1962, which yielded interest in the amount of \$92,324 credited to non-tax revenue—return on investments.

- F-17 This account records the special securities issued by the Government of the United States of America and purchased by Canada pursuant to the terms of the Columbia River Treaty between the Governments of the United States and Canada.

During 1970-71 securities in the amount of \$32,287,500 were redeemed leaving a balance of \$25,754,161 in the account at March 31, 1971.

SCHEDULE H

Inactive Loans and Investments

- H-1 These loans are not currently revenue-producing or realizable.

- H-2 In this account is recorded the outstanding balance of advances made to the Province of Saskatchewan for the purchase of seed grain.

- H-3 A loan to the Ming Sung Industrial Company Limited in 1946 by the Imperial Bank of Canada (now the Canadian Imperial Bank of Commerce), the Dominion Bank and the Bank of Toronto (the latter two of which subsequently became the Toronto-Dominion Bank), was guaranteed by the Government of Canada under authority of Part II of the Export Credits Insurance Act. Final payments to the banks to implement the guarantee were made in the fiscal year 1960-61.

SCHEDULE J

Current and Demand Liabilities

- J-1 Cheques issued and unpaid as at March 31, are recorded in this account. If they remain outstanding for

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE J—Concluded

- 10 years, they are transferred to non-tax revenue. In 1970-71 an amount of \$344,290 was transferred from this account to non-tax revenue.
- J-2 Accounts payable represents the cheques issued in April which are applicable to the previous fiscal year as authorized by section 30 of the Financial Administration Act.
- J-3 Non-interest-bearing notes include those portions of Canada's quotas in the capital of certain international agencies which are not covered by cash, gold or other securities.
- J-4 Matured debt outstanding are those matured bonds and other securities outstanding on March 31, with the exception of those transferred to revenue. Matured bonds and other securities which are outstanding for 15 years after the date of call or of maturity, whichever is the earlier, but in no event before 5 years after the date of maturity, are transferred to non-tax revenue—miscellaneous.
- J-5 Interest due and outstanding is the amount of interest which has become due on the public debt but which is unpaid on March 31.
- J-6 Interest accrued is the amount of interest which has accrued on the public debt as at March 31, but which is not due and payable until some future date.
- J-7 This account records the accrued salaries and wages of public service employees for the period immediately following the last pay period in the fiscal year to the end of the fiscal year.
- J-8 The balance in this account represents provision for redemption of certain warrants as and when presented at chartered banks. During the year, the account was credited with warrants issued, \$1,379,032 and was charged with warrants redeemed, \$1,498,532. An amount of \$5,933 representing warrants unclaimed or outstanding for ten years or more, was transferred to Department of Finance non-tax revenue—miscellaneous.
- J-9 The account represents the liability for money orders outstanding as at March 31, 1971.
- J-10 The account represents the difference between the value of certain accounts receivable, accounts payable and sundry suspense accounts of the Post Office Department.
At March 31, 1971, this account had a balance of \$315,681 under the asset category "departmental working capital advances".
- J-11 The liability of the Government of Canada for the value of paid-up capital stock of the former company which has not been redeemed at the close of the fiscal year is recorded herein. During the year paid-up capital stock to the value of \$1,282 was redeemed.
- J-12 This account reflects the net balance due to the Bank of Canada resulting from the reconciliation of payments for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the outstanding cheques account.
- J-13 The letter of credit—outstanding cheques account records the amount of cheques issued during March against the government's letter of credit accounts in London, Paris, Brussels and Bonn and for which reimbursement is not made to the relevant banks until April.

- J-14 Deductions from the salaries or wages of certain employees are credited to this account pending transmittal to the department or agency concerned.
- J-15 Imprest account cheques issued prior to the current year and unpaid as at March 31 in the current year, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue—miscellaneous) are recorded in this account. In 1970-71 an amount of \$2,405 was transferred to revenue.

SCHEDULE K

Deposit and Trust Accounts

- K-1 The agricultural commodities stabilization account (more fully described under the asset category, working capital advances) is credited with all moneys received by the Agricultural Stabilization Board and charged with expenditures.
During 1970-71 the account receivable outstanding at March 31, 1970 was extinguished and the contractor's performance deposit of \$124,763 payable at March 31, 1970 was forfeited to the Board in full settlement of claims by and against the Board arising from two contracts dated October 14, 1960 relating to the sale of canned pork luncheon meat and to the sale of canned hams.
- K-2 The agricultural products board account (more fully described under the asset category, departmental working capital advances) is credited with all moneys received by the Board and charged to expenditures. The credit balance of \$39,937 at March 31, 1971, reflects a customer's security deposit.
- K-3 In this account are recorded remittances covering matured interest on securities held as surety for licence fees and subsequent disbursements in respect of the licence fees concerned. Receipts to and disbursements from the account amounted to \$38 during the current fiscal year.
- K-4 Section 9(1) of the Canadian Dairy Commission Act provides that the Canadian Dairy Commission may (a) purchase any dairy product and package, process, store, ship, insure, import, export, or sell or otherwise dispose of any dairy product purchased by it; (b) make payments for the benefit of producers of milk and cream for the purpose of stabilizing the price of those products, which payments may be made on the basis of volume, quality or such other basis as the Commission deems appropriate; (c) make investigations into any matter relating to the production processing or marketing of any dairy product, including the cost of producing, processing or marketing that product; (d) undertake and assist in the promotion of the use of dairy products, the improvement of the quality and variety thereof and the publication of information in relation thereto.
Section 15 of the act provides authority to establish in the consolidated revenue fund a special account to be known as the Canadian Dairy Commission account. There shall be credited to the account (a) all moneys received by the Commission from its operations; (b) all licence fees, levies and charges paid to the Commission; (c) all loans made to the Commission by the Minister of Finance pursuant to section 16; and (d) all amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

Section 16 directs that at the request of the Commission, the Minister of Finance may, out of the consolidated revenue fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission described in paragraph (a) of subsection (1) of section 9 outlined above. The total amount outstanding at any time shall not exceed \$100,000,000. These loans are recorded as a contra item under loans to crown corporations.

Statements of the operations of the Canadian Dairy Commission and transactions in this account are shown in volume III of this report.

- K-5 This account reflects the financial transactions of the Commonwealth Institute of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the executive council of the Commonwealth Agricultural Bureaux. During the year, amounts totalling \$287,929 were credited to the account including the Canadian contribution of \$41,719, which was charged to Department of Agriculture vote 1. Payments charged to the account totalled \$267,628.
- K-6 Holdbacks charged to the relevant appropriations of the department concerned and credited to this account under section 35 of the Financial Administration Act are paid out in accordance with the contracts under regulations of the Treasury Board.
- K-7 The Prairie Farm Assistance Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Awards are made under the provisions of the act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the act and payable from this fund. The account was credited with the levy on grain \$6,452,602 and charged with awards of \$7,357,980.
- A statement of details of payments from the prairie farm emergency fund is shown as an appendix to section 1 in volume II of this report.
- K-8 The race track supervision revolving fund account (more fully described under the asset category, departmental working capital advances) is credited with all moneys received and charged with administrative expenses arising out of such supervision.
- There was a balance of \$100,777 in the account at March 31, 1971.
- K-9 These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain government agencies, defence services personnel and R.C.M.P. personnel by deductions from pay and allowances where applicable.
- K-10 Bonds held in safekeeping by the Department of Supply and Services on behalf of the Post Office guarantee fund which was derived from money received from postal employees and out of which fund are paid losses sustained by reason of default or neglect of any postal employee or mail contractor in carrying out his duties in any matter relating to the Canada Post Office. The bonds are recorded in a contra account under "securities held in trust".
- K-11 This account represents the liability to the Post Office guarantee fund for the cash portion of the fund on deposit.
- During 1969-70 the guarantee deposit system for postage-paid-in-cash mailings was abolished and replaced by a cash advance deposit system. All bonds held in safekeeping were returned to mailers. During the current year cash receipts were credited to the account, bringing the balance to \$16,310 at March 31, 1971.
- K-12 This account represents the department's liability to philatelists and stamp dealers who deposit funds for postage stamps to be supplied at later dates.
- K-13 This account records depositors unclaimed balances in the Post Office Savings Bank. The outstanding balance in the account is \$3,674,563 at March 31, 1971.
- K-14 Under the provisions of section 3(9) of the Bankruptcy Act, the Superintendent, for the protection of the estate, may require the funds to the credit of the estate to be remitted to the Receiver General pending the appointment of a trustee. This account is credited with funds so remitted and debited with payments to appointed trustees. Disbursements totalled \$934 during 1970-71 and receipts totalled \$54.
- K-15 In this account are recorded securities held in trust for authorized trustees under the Bankruptcy Act. Disbursements from the account were \$204,000 and receipts amounted to \$37,300.
- K-16 Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the Bankruptcy Act, pending distribution. During the year disbursements from the account were \$57,197 and receipts were \$113,222.
- K-17 The emergency gold mining assistance regulations provide for holdback of 10 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, until final audit of the companies' financial operations at the close of each calendar year is completed. The holdback is charged to the statutory appropriation and credited hereto pending release. During the year receipts totalled \$1,265,654 and disbursements totalled \$1,635,200.
- K-18 In this account are recorded cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not allowed on cash deposits. Cash deposits during the year totalled \$577,905 and cash disbursements totalled \$894,657.
- In addition securities are recorded in the account and deposited with the department as guarantees for oil, gas and mineral rights. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the asset category "securities held in trust". Securities deposited with the Department of Supply and Services during the year totalled \$17,062,981 and securities released totalled \$9,118,572.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-19 These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals. Outstanding balances are recorded as follows:

	Mar. 31, 1971	Mar. 31, 1970	Net increase or decrease (—) during 1970-71
	\$	\$	\$
Aeromagnetic surveys.....	62,130	55,986	6,144
Atlas Steel Company.....	5,308	4,710	598
Canadian carbonization research association.....	38,577	26,334	12,243
Canadian continuous steel casting research group.....	3,197	11,812	—8,615
Canadian uranium research foundation.....	2,328	2,328	
Canadian zinc and lead research committee.....	17,042	10,955	6,087
Cast magnesium motor baseplate	15,907	17,662	—1,755
Chester Mines pilot plant run.....	427		427
Consolidated coking coal research account.....	13,135	14,754	—1,619
Fuels Research Centre consolidated research account..	4,603		4,603
Husky Oil Limited.....		1,000	—1,000
Iron ore evaluation technology....	3,500		3,500
Joy Manufacturing Company account.....	5,000		5,000
Manitoba Hydro.....	21,107	11,673	9,434
Mines atmosphere control.....	2,000	2,000	
Mining research in coal.....	5,000		5,000
National Capital Commission water studies.....	20,402		20,402
Dept. of National Defence— calibration and testing.....	1,678		1,678
Preissac Molybdenite Mines pilot plant run.....	1,306		1,306
Province of Ontario—laboratory facilities.....	50		50
Rock mechanics research projects— Algoma Steel Corporation Limited.....	795	795	
Consolidated research associate account.....	25,367	6,348	19,019
Falconbridge Nickel Mines Limited.....	427	541	—114
	26,589	7,684	18,905
Steel Casting Institute of Canada..	4,963	2,577	2,386
The Canadian standards reference materials account.....	2,500	2,500	
	256,749	171,975	84,774

K-20 External Affairs vote 6g, Appropriation Act No. 2, 1967, authorized the establishment of a special account in the consolidated revenue fund to which shall be credited moneys received in connection with the Civilian Relief Agreement of 1950 and the Cultural Agreement of 1954 between Canada and Italy and from which payments for the purposes of the said agreements shall be made in accordance with terms and conditions prescribed by the Governor in Council.

During 1966-67 the account was credited with the amount of \$497,024 in Italian state bonds and with interest amounting to \$4,110 due January 1, 1967 on the bonds. During 1970-71 the account was credited with the amount of \$30,486 representing interest and premium payable in respect of the bonds. The total amount of interest and premium credited to the account to date is \$70,878.

Securities in connection with this account in the amount of \$508,356 are recorded in a contra account under the asset category "securities held in trust" and interest of \$59,546 is recorded under the asset category "cash".

K-21 This account records guarantee deposits to cover marine insurance and ocean transportation. There were no credits or debits to the account during the year.

K-22 This account records the funds made available by international agencies to provide for payment of transportation of fellows and scholars who travel in Canada under the sponsorship of such agencies. During the current fiscal year credits amounted to \$11,711 and disbursements amounted to \$13,539.

K-23 This fund was raised by subscription in Great Britain following the sinking of the Empress of Ireland in 1914. Receipts are deposited to the credit of the Receiver General for Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. The Department of External Affairs, the agent in Canada for the Trustee, makes disbursements both here and in the United States. There were no transactions in the account during 1970-71.

This account can be considered closed as arrangements were made in 1969-70 whereby the Public Trustee of the fund in London, England will make payments directly to the beneficiaries concerned.

K-24 This account was established to record contributions subscribed by federal, provincial, municipal and private sources to defray the costs of a Canadian origination of the N.B.C. "Today" show. During the year credits and debits amounted to \$133,000, respectively.

K-25 The passport office revolving fund (more fully described under the asset category, departmental working capital advances) was established for the purpose of operating the central and regional passport offices.

During 1970-71 a credit balance of \$318,540 is reported under deposit and trust accounts.

K-26 The funds represent the proceeds from the sale of lands set apart under 12 Vic. 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888 apportioned on the basis of population is paid semi-annually to these provinces at the rate of 5 per cent per annum and is charged to interest on public debt.

K-27 In 1957-58 the Governor in Council in accordance with section 81 (2) of the Financial Administration Act authorized crown corporations to deposit in the consolidated revenue fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which was temporarily in excess of their current requirements, such deposits to earn interest at rates fixed by Order in Council P.C. 1967-914 dated May 11, 1967.

Interest credits of \$77,982, \$25,995, \$2,357,438 and \$38,616 on the deposits of Atomic Energy of Canada Limited, the Crown Assets Disposal Corporation, Export Development Corporation and the Royal Canadian Mint, respectively, were charged to interest on public debt. Deposits of the Export Credits Insurance Corporation correspond to the aggregate of the paid-up capital, the capital surplus of that corporation and the accumulated net earnings on the original capital

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

investment in the corporation. Deposits of the Royal Canadian Mint represent advances of \$3,862,185 by the Government of Brazil for coin blanks produced by the Mint and interest of \$38,616 offset by an expenditure of \$1,905,973 for the production of blank coins.

- K-28 Vote 22a, Appropriation Act No. 9, 1966, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited, (a) such part of the money received by him from the Custodian of Enemy Property under paragraph (a) of vote 696 of Appropriation Act No. 4, 1952, the proceeds of sale of property under paragraph (b) of that vote and the earnings of property specified in paragraph (b) thereof, as the Governor in Council directs, and (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also authorized payment from the account in accordance with the regulations of the Governor in Council of claims submitted including payment of the expenses incurred in investigating and reporting on such claims.

During the current fiscal year the account was credited with receipts of \$256,082 and interest amounting to \$6,546 earned on money in the account, at the rate of one eighth of one per cent less than the monthly average of the average accepted weekly three-month treasury bill tender rate, as authorized by P.C. 1967-1075, June 1, 1967 and which was charged to interest on public debt. Debits to the account were \$6,073 for payment of claims and \$26,185 for fund expenses.

- K-29 Section 48 of the Financial Administration Act provided for the establishment of this account and for the crediting hereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purposes of this section, and any recoveries of losses referred to in section 49 of the act.

Section 49 states that the Minister may, in accordance with and subject to the regulations, pay out of the account any losses sustained by subscribers for government securities who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

- K-30 P.C. 144, January 18, 1936, as amended by P.C. 1955-1672, November 9, 1955, authorized: (a) the setting up of this trust account; (b) the payment of the grant of \$100,000 provided by vote 383, Appropriation Act No. 6, 1935, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest of 3 per cent per annum, paid semi-annually on April 1 and October 1; and (e) withdrawals from the fund, in whole or in part, at the pleasure of the Trustees. The interest credits of \$214 were charged to interest on public debt. During the current fiscal year disbursements from this account totalled \$10,195 and receipts were \$4,804.

- K-31 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the prepayment of coin sets.

- K-32 Under the Federal-Provincial Fiscal Arrangements Act, 1961, the Government of Canada was empowered to enter into an agreement with the government of any province to collect provincial individual and corporation income taxes and to make payments to the provinces with respect to such taxes. The Government of Canada entered into agreements with nine provinces (Quebec excepted) to collect the provincial individual income tax and with eight provinces (Ontario and Quebec excepted) to collect the provincial corporation income tax, and to commence as of April 1, 1962, to pay in equal monthly instalments to each province the estimated revenue to be produced by the respective provincial taxes. Provincial taxes were applicable to individual and corporation income earned subsequent to December 31, 1962.

At the beginning of each fiscal year the Minister of Finance will estimate (subject to revision at any time) the amount of the payment that in his opinion is due to the province in respect of the year ending in that fiscal year and will make payments to the province, on the basis of this estimate, in equal monthly instalments. Any adjustment will be made not later than March 31, of the fiscal year following that in which the taxation year ends. The balance in the account as at March 31, 1971 was \$86,617,754.

- K-33 Section 98 of the Financial Administration Act, authorized the establishment of this account and the crediting thereto of (a) the balance of the government officers' guarantee fund; (b) amounts paid by departments and crown corporations by way of premiums; (c) amounts recovered by Her Majesty in respect of payments out of the account or the government officers' guarantee fund; and (d) moneys appropriated by Parliament for the purposes of the account. Payments may be made out of the account in accordance with the regulations by way of indemnity for losses suffered by Her Majesty or others by reason of defalcations or other fraudulent acts or omissions of public officers. The act further directs that every payment out of the account and the amount of every loss suffered by Her Majesty by reason of defalcations or omissions of a public officer, together with a statement of the circumstances, shall be reported annually in the Public Accounts. This information will be found in section 12 of volume I of this report.

Regulations relating to the public officers guarantee account were made and established by T.B. 557461 dated December 11, 1959. Included in these regulations is a list of departments and crown corporations to which the act does not apply. They also contain a direction that no premiums or contributions will be assessed until the board directs otherwise.

- K-34 Amounts forming the balance of this account were credited to the Receiver General, in accordance with the provisions of the relevant act, pending distribution.
- K-35 P.C. 3718, August 6, 1952, authorized the transfer by the Custodian of Enemy Property to the Minister of Finance of all property that was vested in or administered by the Custodian pursuant to the Treaty of Peace (Germany) Order, 1920. Money transferred under this authority was to be paid into the consolidated revenue fund and an amount sufficient to pay outstanding claims to any such property was to be

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

credited to a special account in the fund to be paid in due course in discharge of these claims. The balance in this account represents the amount available for this purpose. Interest credited to the account amounted to \$8,977 and was charged to interest on public debt.

- K-36 Vote 696, Appropriation Act No. 4, 1952, authorized the Minister of Finance to establish a special account in the consolidated revenue fund to which shall be credited all money received by him from the Custodian of enemy property or other sources as prescribed in the vote and also authorized payment from the account (a) to eligible claimants for compensation in respect of world war 2; (b) of a supplementary award amounting to fifty per cent of the original award (P.C. 1958-1467, October 23, 1958); and (c) of expenses incurred in investigating and reporting on claims.

Pursuant to P.C. 4354, October 23, 1952, a war claims commission was established to enquire into and report upon claims made by Canadians arising out of world war 2 for which compensation may be paid from this or any other fund established for the purpose. The expenses of this commission are chargeable hereto. Interest credited to the account amounted to \$50,453 and was charged to interest on public debt.

A statement of transactions in the account is shown as an appendix to section 6 of volume II of this report.

- K-37 In this account are recorded prepayments made by the United Nations to carry costs to be incurred on United Nations special audit assignments, which are held in the account until required. This account shows a nil balance as at March 31, 1971.

- K-38 Moneys held in this account are in trust with the Superintendent of Insurance for minor beneficiaries under Civil Service insurance policies that have become death claims. Previous to 1969-70 these moneys were held in trust with the Deputy Minister of Finance in the post office savings bank which is no longer in operation.

- K-39 This account is designed to provide insurance coverage for fishing vessels at an economical cost to fishermen.

Gross receipts during 1970-71 amounted to \$2,176,056 and gross expenditures amounted to \$1,824,391. The balance of \$533,258 at March 31, 1971 represents the net surpluses of \$351,665 for 1970-71, \$144,590 for 1969-70 and \$37,003 for 1968-69.

- K-40 This account records the funds received from the Great Lakes Fishery Commission covering control and research work in respect to lampreys in the Great Lakes carried out by the department on behalf of the Commission on a contract basis. During the year \$603,000 was received from the Commission and expenditures were \$580,504.

- K-41 In this account are recorded amounts deposited with the department to ensure compliance with the terms and conditions of timber sales contracts.

- K-42 Damage to property in Banff National Park was sustained as a result of operations by the Calgary Power Ltd. in 1951. After negotiations, the department agreed to repair the damage and the Calgary Power Ltd. agreed to pay, as the work progressed, \$131,441 subject to adjustments. The cost of repairs to date \$120,775

has been repaid by the company (amends reporting in Public Accounts 1956-57 to 1969-70). The closing balance of \$10,000 reported in 1969-70 was refunded to the Calgary Power Ltd. during the current year.

- K-43 In this account are recorded cash securities deposited with the department as guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits. Securities furnished as guarantees are held in the custody of the Minister of Supply and Services and are recorded as a contra account under the assets category "securities held in trust".

Cash deposits totalled \$3,010,444 and cash disbursements were \$4,087,630. Securities deposited with the Department of Supply and Services totalled \$53,382,037 and securities released totalled \$47,799,808.

- K-44 Under the provisions of section 7 of the National Parks Act, P.C. 2473 dated May 16, 1950 and amendments, established regulations governing the levying of a tax on the residents of the national parks in the Province of Alberta, beginning with the calendar year 1950, to cover the cost of health and welfare services similar to those enjoyed by other residents of Alberta.

Taxes collected by the superintendents of the parks were credited to this account each year up to and including the calendar year 1960, at which time it was found that most of the welfare items for which the tax was collected were being paid from other sources or were discontinued. The National Parks (Alberta) Health and Welfare Tax Regulations were revoked by P.C. 1960-1672, December 8, 1960. Charges are still made from the account on the basis of quarterly requisitions made by the province.

P.C. 1955-1583, October 19, 1955, P.C. 1959-1166, September 11, 1959, P.C. 1957-1005, July 25, 1957, P.C. 1961-1346, September 21, 1961, and amendments, established regulations for the levying of a tax upon ratepayers of Banff, Jasper, Waterton Lakes and Elk Island National Parks, respectively, for the purposes of the hospital scheme established in the parks under the law of the Province of Alberta.

Taxes collected in the parks are credited to this account and disbursements to the province are based on requisitions established under the provisions of section 50 of the Alberta Hospital Act, 1961. During the fiscal year, taxes collected totalled \$7,669, and disbursements from the fund amounted to \$6,639.

- K-45 Fines collected under the Indian Act in connection with liquor prosecutions are credited to this account. Expenditures are made under the authority of P.C. 1445, June 17, 1937, covering certain costs incurred in the suppression of liquor traffic among the Indians of Canada. In 1970-71 fines were \$20,863 and expenditures \$179,605.

- K-46 This account records cash security deposits with respect to Indian reserve licences and contracts for the development of resources pursuant to the provisions of the Indian Act. During the fiscal year interest, at the rate of two and one half percent, in the amount of \$8,426 was credited to this account and charged to interest on public debt. In 1970-71 deposits were \$70,841 and refunds were \$44,848. Securities in the amount of \$29,700 are held by the Department of Supply and Services and are recorded under the asset category "securities held in trust".

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

- K-47** This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. Interest in the amount of \$6,122, authorized by P.C. 1971-288, February 16, 1971 was credited to this account and charged to interest on public debt. In 1970-71 deposits were \$16,856 and refunds were \$6,414.
- K-48** This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and for community projects of various kinds. The total at March 31, 1971 was \$267,119. See contra account under the asset category "cash".
- K-49** The Indian band funds represent moneys belonging to the Indian bands throughout Canada. A statement of receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in volume II of this report.
- In 1970-71 interest at the rate of 8.60 per cent per annum in the amount of \$2,723,202 was credited by the Department of Finance to this account and charged to interest on public debt.
- K-50** This account records the value of Calgary Power Limited shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. See contra under the asset category "securities held in trust".
- K-51** This account records moneys received from the sale of alienation of Indian lands, held in suspense pending completion of documentation. During the fiscal year interest, as authorized by P.C. 1971-277, February 16, 1971, in the amount of \$18,983 was credited by the Department of Finance to this account and charged to interest on public debt. In 1970-71 receipts were \$866,101 and disbursements were \$840,515.
- K-52** This account records cash down payments made by Indians towards a subsidy housing program carried out by the social programs division of the department. In 1970-71 receipts were \$257,832 and disbursements were \$245,378.
- K-53** Under authority of the Indian Act and regulations established by Order in Council, accounts are maintained of the estates of deceased or mentally incompetent Indians. During the fiscal year interest, as authorized by P.C. 1971-288, February 16, 1971, in the amount of \$42,131 was credited by the Department of Finance to this account and charged to interest on public debt. In 1970-71 receipts were \$602,605 which included sales of securities held in trust \$8,800, and disbursements were \$514,392. An amount of \$99,700 included in the balance as at March 31, 1971 represents securities held in trust—see contra account under the asset category "securities held in trust".
- K-54** Under authority of the Indian Act, savings accounts are maintained for individual Indians. During the fiscal year interest, as authorized by P.C. 1971-288, February 16, 1971, in the amount of \$36,541 was credited by the Department of Finance to this account and charged to interest on public debt. In 1970-71 receipts were \$130,143 and disbursements were \$55,171.
- K-55** Indian special accounts represent non-band accounts maintained for specific purposes. Interest in the amount of \$17,848, authorized by P.C. 1971-277, February 16, 1971, was credited to rental suspense and charged to interest on public debt. Other accounts are non-interest-bearing. A statement of the receipts and disbursements for the current fiscal year is shown as an appendix to the Department of Indian Affairs and Northern Development section in Volume II of this report.
- K-56** This fund was created under authority of the Land Titles Act, to indemnify title holders who may suffer loss through misdescriptions in titles, and from other causes specified in the act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3 per cent per annum. Credits consisted of fees \$4,012 and interest \$2,730. Over a long period of years no claims for compensation have been made from this fund.
- K-57** In this account are recorded funds made available to Eskimos to finance and purchase new boats for resource development under regulations approved by T.B. 609912, June 6, 1963. The funds are comprised of a 20 per cent down payment by the Eskimo, 40 per cent grant or \$8,000, whichever is the lesser, from the regional development, operation and maintenance sub-vote and 40 per cent from the Eskimo loan fund. Disbursements represent payments made toward the cost of boats purchased. No receipts were credited to this account and disbursements totalled \$12,740.
- K-58** In this account are recorded securities and cash deposited with the department by owners of vessels who have disposed of vessels with recapture of depreciation. If the vessel was constructed under a contract dated prior to 1966, the owner may, when such vessels are disposed of, deposit the amount otherwise payable under the Income Tax Act, with the department. These funds may be used for replacement under conditions satisfactory to the department. If not so used prior to 1974, the deposit is then paid to the Receiver General for Canada or may be returned to the depositor, in which latter case income tax is reassessed. During the current year, \$2,739,975 in cash and \$6,517,500 in securities were deposited in this account and \$3,004,577 in cash and \$5,989,100 in securities were released to the ship-owners.
- Securities deposited with the Department of Supply and Services for safe keeping are recorded as a contra entry in the asset category "securities held in trust".
- K-59** The revolving fund (more fully described under the asset category, departmental working capital advances) is credited with funds on deposit from other government departments, agencies and others, to cover the costs of special statistical services performed by Dominion Bureau of Statistics. There is a credit balance of \$109,398 in the account at March 31, 1971.
- K-60** This account represents unclaimed funds in the courts trust accounts maintained by the police magistrates and the clerks of the courts at Whitehorse, Y.T., and Yellowknife, N.W.T. Credits to this account during the year were \$124 and disbursements were \$250.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-61 Under the provisions of section 80 of the Exchequer Court Act all fees collected under the act shall be credited to the Receiver General for Canada. In some instances amounts are deposited with the Registrar to be used for payment of fees as services are rendered. This account was established during 1966-67 and is credited with such amounts and debited with the amount of fees earned. Credits to this account during the year were \$11,573 and disbursements were \$12,933.

K-62 This account represents moneys paid into the court which will be paid pursuant to court order. There were no transactions in the account during 1970-71.

K-63 This account records moneys paid to the Exchequer Court of Canada including Admiralty Districts pursuant to an Order of the Court, Rules of the Court or Statutes to be held in trust pending an Order of the Court to pay out such moneys in accordance with a Judgment of the Court. During 1970-71 deposits of \$1,942,668 and interest of \$8,828 were credited to the account and payments of \$1,004,403 were made from the account.

K-64 Where an investigation by officials of the department in respect of a contract on government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

The account also reflects amounts, received from various departments representing wages in respect of contracts, withheld from final payments to contractors. During the current fiscal year receipts from contractors and various departments totalled \$128,410 and disbursements to employees totalled \$62,562.

K-65 This account was established to record amounts collected pursuant to the Canada Labour (Standards) Code Regulations (General) from an employer who is required to pay wages to an employee or an employee entitled to payment of wages by the employer and the employee cannot be located for the purpose of making such payment. If no claim is made by the employee for wages deposited to this account, upon termination of three years from the date of receipt, such wages shall become the property of Her Majesty in right of Canada. In addition, where wages of employees are found to be in arrears, payment of such wages may be made to the Receiver General for Canada for deposit to this account. Normally, such wages are then paid immediately to the employees concerned. During the current fiscal year amounts collected from employers totalled \$121,280, payments to employees were \$54,129 and unclaimed wages of \$167,847 were transferred to non-tax revenue—miscellaneous.

K-66 This account represents amounts collected under the provisions of the Immigration Act and the Immigration Appeal Board Act and held pending final disposition either by refund to the original depositor or forfeiture to the crown. Securities held in trust in connection with the account amounted to \$90,000 and are recorded as a contra account under the asset category "securities held in trust".

During the year deposits totalling \$1,598,664 were credited to the account. Withdrawals totalled \$1,104,105

and consisted of refunds to depositors \$904,179, departmental expenses recovered from deposits \$189,226 and forfeitures to the crown \$10,700.

K-67 This account records advances received from Bell Telephone Laboratories Incorporated, as a prime contractor for the United States Government, Department of the Army, for the use of the Prince Albert Radar Laboratory for experimental purposes under an agreement authorized by P.C. 1968-8/1 dated January 4, 1968, between Defence Research Board and Bell Telephone Laboratories Incorporated. Disbursements are made on requisition by Defence Research Board. Transactions in the account have been completed and the account was closed.

K-68 To this account are credited the service estates of deceased members of the Canadian forces. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this department. During the current fiscal year gross credits to this account were \$636,020 and gross debits \$540,227.

K-69 Section 55 of the National Defence Act, directs *inter alia* that the Minister of National Defence may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purposes of the Defence Research Board for scholarships or grants in aid of research and investigations. Moneys so allocated are held in trust by the Minister of Finance and disbursed on the requisition of the Minister of National Defence. The balance in this account represents the undistributed portion of such grants. During the current fiscal year gross credits to this account were \$3,005,889 and gross debits were \$3,014,586.

K-70 This account is maintained to record funds received from the Government of the United States of America to cover expenditures to be made on its behalf. During the current fiscal year gross debits to this account were \$950,052 of which refunds in excess of credits amounted to \$740,660.

K-71 This account is maintained to record advances by other foreign governments to cover pay and allowances of military personnel training in Canada, expenses of conducting cold weather trials on armoured vehicles, aircrew training and travelling expenses for participants from the Defence Research telecommunications establishment attending and participating in the NATO advanced study institute. Gross debits of \$8,762 representing reimbursements to the department were in respect of the Governments of Tanzania \$3,834 and Zambia \$4,928. Gross credits of \$3,834 to this account were in respect of the Government of Tanzania.

K-72 Credits to this account represent the Royal Canadian naval portion of the Herbert Lott naval trust fund which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices and exercises. During the current fiscal year gross credits to the account were \$384 and gross debits \$183.

K-73 Credits to this account are made up of deductions from pay and allowances of Canadian forces officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under the Canadian Forces Superannuation Act. The account is debited with payments to officers on

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

termination of service, payments to their heirs in case of death before termination of service and transfers to Canadian forces superannuation account in respect of officers granted permanent commissions. During the current fiscal year gross debits to the account were \$508,021 and gross credits were \$676,149.

K-74 This account records transactions in respect of the Saclant West Broad project. Under the auspices of the NATO common infrastructure program, a NATO fleet broadcast and ship/shore communications system is being constructed in the Saclant Western Atlantic Area. The estimated cost of this NATO facility is \$1,800,000, of which Canada's contribution under the program will be approximately \$114,000. During the current fiscal year gross credits to the account were \$823,353 and gross debits were \$131,842.

K-75 This account is maintained to record funds received for minor construction and engineering stores and material at isolated locations. The mess or institute involved must deposit funds prior to commencement of work and materials are charged against funds on deposit. Any surplus remaining after completion of work is refunded. There were no transactions in the account during 1970-71.

K-76 This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the trustees semi-annually, and are charged to interest on public debt. Interest amounted to \$25,869 in 1970-71.

K-77 This account records advances received from the United States of America and the United Kingdom in connection with trials held at Suffield Experimental Station. The amount of advances represents the shares of these countries in the expenses of the trials. During the current fiscal year gross debits to the account were \$5,948. There were no credits to the account.

K-78 This fund was established by Department of National Health and Welfare vote 17a, Appropriation Act No. 7, 1966, to provide for hospital insurance benefits to persons who through no fault of their own ceased to be eligible for and entitled to insured services. Contributions were made by all provinces to the fund in proportion to their population and were matched by the federal government. During the current fiscal year contributions to the fund were \$42,000 and payments from the fund were \$30,930.

K-79 This account records the funds received from the world health organization to be used for a scientific project. Receipts during the year totalled \$7,683 and disbursements were \$4,467.

K-80 Cash and securities are furnished the department as a guarantee of payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licencees. The closing balance of \$4,676,006 includes securities in the amount of \$4,526,700 deposited with the Department of Supply and Services for safekeeping and which are recorded as a contra account in the asset category "securities held in trust". During 1970-71 gross credits of \$577,355 to the account con-

sisted of bonds \$533,600 and cash \$43,755 and gross debits of \$808,421 from the accounts consisted of bonds \$769,400 and cash \$39,021.

K-81 In this account are recorded temporary deposits in chartered bank accounts as at March 31, 1971, as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations. See contra account under the asset category "cash".

K-82 An appellant to the Tax Appeal Board is required to pay the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed in whole or in part, the fee is returned to him, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer, to non-tax revenue—miscellaneous, of deposits where appeals were disallowed.

Gross credits amounted to \$14,102 and gross debits of \$7,215 consisted of refunds of \$2,685 and transfers to non-tax revenue of \$4,530.

K-83 Prior to September 6, 1958, an appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessment was required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the crown, is transferred from this account to non-tax revenue—miscellaneous. No interest is allowed on the deposit. Subsequent to the above date fees have been paid to the Exchequer Court (see comment K-82 above).

There were no transactions in the account during the current fiscal year.

K-84 This account reflects candidates' election deposits received in respect of a general election or by-elections less amounts refunded to the candidates or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. There were no transactions in the account during 1970-71.

K-85 Under the terms of the Dry Docks Subsidies Act, amounts deducted from subsidies payable to the Burrard Dry Dock Company Limited are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to interest on public debt. Interest amounted to \$5,932 in 1970-71. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

K-86 Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939. All tolls collected from railways using the bridge are credited to the account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Transportation and other engineering program" is recouped by charging this account. The balance remaining in the fund is held pending final settlement with the province.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

Collections for use of the bridge in 1970-71 totalled \$239,293, made up of payments by the British Columbia Hydro and Power Authority \$27,653; Canadian National Railways \$179,797; and Great Northern Railway Company \$31,843.

Total disbursements were \$251,731, of which \$109,220 was paid for salaries and \$142,511 for ordinary maintenance and repairs and credited to the Department of Public Works vote 30.

K-87 This account was established in 1965-66 to record remittances received from industries in the Atlantic region to cover their share of the costs of certain projects. During the current fiscal year deposits to the account were \$233,180 and disbursements were \$289,997.

K-88 The National Library special operating account was provided for by section 12 of the National Library Act, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purposes of the act may be paid out of the account or out of any money appropriated by Parliament for such purposes. During 1970-71 credits to the account amounted to \$5,000 and the total debits were \$3,831.

K-89 A Canada bond to the value of \$1,000 is held by the National Museums of Canada and is recorded as a contra entry under the asset category "securities held in trust". Interest on this security in the amount of \$30 was credited to the National Museums trust account during the fiscal year 1970-71.

K-90 Under a Deed of Gift of the late J. Dazell McKee, a Canada savings bond to the value of \$1,000 was held by the department, revenue derived therefrom to be credited to this account and used to defray certain expenses in connection with the annual award of the McKee trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, to have made the most outstanding contribution towards the advancement of Canadian aviation.

During 1965-66, the trophy was withdrawn from further presentation and was retired to its present place of honour in the National Aviation Museum.

Interest on this security in the amount of \$45 was credited to the National Museums trust account during the fiscal year 1970-71.

K 91 Section 10(3) of the National Museums Act provides for an account in the consolidated revenue fund called the National Museums special account, to which shall be credited all moneys appropriated by Parliament for the corporation for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to its purposes and all moneys received by the corporation from the sale to the public of such items. During the year amounts of \$150,000 provided by Secretary of State vote 90 and \$12,264 representing sales were credited to the account and \$18,962 representing expenditures was debited to the account. An additional debit of \$10,725 was made as an adjustment from book value to cost value of inventory at March 31, 1970 which was transferred from the National Museums revolving fund.

K-92 The Hadassah-Wizo Organization of Canada undertook to provide funds not to exceed \$32,000 to be applied towards the cost of holding a Canadian exhibition "Eight Artists from Canada" at the Tel Aviv Museum from November 12 to December 12, 1970. Funds totalling \$30,000 provided by this organization through donations made by various individuals and businesses were deposited to the credit of the Receiver General for Canada in deposit and trust accounts. During 1970-71 expenditures charged to the account amounted to \$25,842 leaving a balance of \$4,158 in the account.

K-93 Section 10(2) of the National Museums Act provides for an account in the consolidated revenue fund called the National Museums trust account, to which shall be credited all moneys received by the corporation by way of gift, bequest or otherwise, interest on any securities, rent or sale of any real property acquired by the corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees of the corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the corporation.

During the year credits to the account totalled \$62,280 and expenditures were \$1,000.

K-94 The late The Right Hon. W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000 to the Government of Canada. The Laurier House Act directed that an account to be known as the Mackenzie King trust account be set up in the consolidated revenue fund and that the amount of \$225,000 be credited thereto. Interest computed in accordance with the terms of the act is to be credited to the account at the end of each fiscal year and charged to interest on public debt. The interest is to be used to assist in the maintenance of Laurier House which is to be preserved as a place of historic interest and also provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist subject to the approval of the Governor in Council.

During 1970-71, interest amounting to \$11,813 was credited hereto. In accordance with section 3(4) of the act and by P.C. 1969-22/531, March 18, 1969 the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned on the Mackenzie King trust account in the previous fiscal year for the maintenance and upkeep of the buildings on the Laurier House property as well as an annual sum not to exceed 30% of the interest earned on the above account for the maintenance of Laurier House as a museum and study centre and for the provision of sundry purchases therefrom, and that the unspent balance of the interest earned be returned at the end of the fiscal year to the consolidated revenue fund. Interest credited to this account in 1969-70 amounted to \$10,688 and expenditures in respect of the maintenance of Laurier House in 1970-71 were \$9,538, therefore an amount of \$1,150 was transferred to non-tax revenue—miscellaneous.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

K-95 This account is provided for the recording of Ontario sales tax collected on behalf of the Ontario provincial government in connection with the sale of microfilm and reproduction.

K-96 To this account, which was established under authority of vote 578, Appropriation Act No. 2, 1953, are credited gross earnings of inmates, the corresponding charge being to a parliamentary appropriation (Department of Solicitor General vote 5, Penitentiary services—operating expenditures). Canteen purchases by inmates and payment of accrued earnings at the time of discharge are debited to this account. Gross earnings of inmates credited to this account during the year were \$1,136,617. Canteen purchases and payments at time of discharge were \$1,145,317.

K-97 Unclaimed moneys owing to deceased inmates whose next of kin cannot be located or to discharged inmates whose whereabouts are unknown are credited to this account. Total moneys credited during the year were \$200. There were no disbursements.

K-98 This account is credited with provincial sales tax on sales by the Canadian Penitentiary Service, less the commission allowed to vendors, and debited with payments to the provinces. During the year credits were \$10,980 and debits were \$10,733.

K-99 This account was authorized under the provisions of the Royal Canadian Mounted Police Act. All moneys received by personnel of the force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the fund, and benefits are payable therefrom as directed by the Royal Canadian Mounted Police Rules and Regulations as authorized by P.C. 1960/379, March 24, 1960. Interest for the year ended March 31, 1971, amounting to \$5,426 was credited hereto by the Department of Finance. Securities held in trust in connection with this account amounted to \$98,600 and are recorded in a contra account under the asset category "securities held in trust". In addition to the credit balance in the fund of \$166,564, there was an amount of \$83,616 outstanding in loans issued from the fund for the benefit of members. Receipts for the year amounted to \$158,658 including interest. Disbursements were \$236,812 for grants, loans and refunds of deposits.

K-100 This account was established to record the amount of interest cheques received for bonds held on behalf of insurance companies and others, which are deposited to the consolidated revenue fund. Subsequently cheques are drawn on this account remitting the interest so received to the respective insurance companies and to others concerned.

K-101 By regulations established under authority of section 34 of the Financial Administration Act, contractors are required to furnish security for the satisfactory performance of the work. Cash deposits credited hereto bear interest at the rate of 2½ per cent per annum compounded annually. Securities in respect of this account are carried under the Department of Supply and Services—securities held in trust (see schedule G).

CONTRACTORS SECURITIES

	Bonds	Cash	Certified cheques
	\$	\$	\$
Agriculture.....		6,401	
Communications— Post Office.....		900	
Energy, Mines and Resources.....		5,154	
Atomic Energy of Canada Limited.....	200,000		
Finance.....	88,000		
Fisheries and Forestry.....		2,948	11,443
Indian Affairs and Northern Development.....	11,000	39,514	100
National Defence.....	29,000	74,807	
Defence Construction (1951) Limited.....	85,500		
Public Works.....	423,500	918,451	51,284
Regional Economic Ex- pansion.....	9,000	357	
Supply and Services.....	64,000		
Transport.....	736,450	53,679	204,343
	1,646,450	1,102,211	267,170

K-102 This account represents funds made available by Atomic Energy of Canada Limited to provide for expenditures incurred by the Exhibition Branch, Department of Public Works, for exhibits and displays. This was transferred to Information Canada in 1970-71 and was absorbed into the departmental working capital advance as a prepayment.

K-103 This account reflects the liability for the money on deposit by parties interested in purchasing certain publications to ensure prompt delivery of acts, regulations, amendments and other printed matter as released.

The actual amount of material which is published cannot be accurately determined in advance and as a consequence a subscription deposit system was established to enable the Queen's Printer to ship promptly. Receipts amounted to \$26,812 and disbursements were \$26,553 during 1970-71.

K-104 This account reflects the liability for the money on deposit to the international organizations of which Canada is a member nation which, through agreements with the Queen's Printer, wish to have their publications distributed and sold through the Department of Supply and Services—Canadian Government Printing Bureau.

Publications received from international organizations are paid on a firm basis in lieu of the previous practice of buying on a consignment basis. This account is included now in the deposit and trust account "deposits for publications" under Information Canada.

K-105 This account was established to record transactions in respect of the Royal Canadian Mint. Gross credits to the account amounted to \$12,592,574 and gross debits were \$12,857,995.

K-106 This account records remittances received from the company to cover their share of the cost of facilities requested at airports. During the current year deposits to the account were \$291,725 and debits were \$61,231.

K-107 P.C. 1965-24/1834, October 18, 1965, and P.C. 1966-1731, September 8, 1966, authorized the department to

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Continued

act on behalf of the Canadian Overseas Telecommunication Corporation in site preparation and development of a commercial satellite earth station at Mill Village, N.S.

The Canadian Overseas Telecommunication Corporation provides the funds to defray the costs incurred by the department. Expenditures totalled \$13,152 during 1970-71.

K-108 This account records remittances received from the company to cover their share of the cost of facilities requested at airports. The account was debited with \$10,835 during the current fiscal year.

K-109 This account records a crown corporation deposit of the Canadian National (West Indies) Steamships, Limited covering a transfer of funds to be held pending the windup of the company.

K-110 Under authority of P.C. 1964-1416, September 10, 1964, and P.C. 1965-676, April 13, 1965, agreements were executed between the United States and Canadian Governments, whereby the department undertook to act as agent for the United States Coast Guard in the construction, maintenance and operation of the Loran-C transmitter station and its associated monitor control station in the vicinity of Cape Race, Newfoundland.

During the year the United States Coast Guard provided \$462,903 to defray the costs incurred by the department and expenditures totalled \$462,870.

K-111 These accounts are maintained in accordance with section 23 of the National Harbours Board Act.

Current revenues are credited to special account No. 1, and expenditures for capital, operations and maintenance are charged thereto.

Cash and securities received from contractors as guarantees for the satisfactory completion of construction projects are credited to special account No. 2 and released in accordance with Treasury Board regulations covering the holding and disposition of securities. Securities are recorded in a contra account under the asset category "securities held in trust".

Transactions in respect of the various reserve funds for the acquisition of capital assets, fire and general insurance, general workmen's compensation and other miscellaneous funds are recorded in special accounts No. 3 and No. 4.

K-112 To this account are credited the collections made by the federal government at Gander Airport on behalf of the provincial government under the Newfoundland Social Assessment Act, 1949. This account is debited with payments to the province and with a commission of 3 per cent of collections earned by the department which are credited to revenue. In the current year payments amounted to \$3,320 with contributions of \$3,039.

K-113 Unpaid wages of deceased members of ships' crews as well as amounts due for loss of personal effects, were credited to this account pending direction as to payees. The account was credited with \$9,210 during the current year and payments totalled \$8,861.

K-114 This account is to record remittances received from the Government of the United Kingdom to defray the costs of services provided to the Royal Air Force at Goose

Bay, Labrador. During the current year the Government of the United Kingdom provided \$475,116 and expenditures totalled \$388,267.

K-115 This account records transactions in respect of the Vancouver international airport bridge. There were no transactions in the account during 1970-71.

K-116 This fund was credited with money advanced by the United States Government under the cooperating agency agreement between the National Aeronautics and Space Administration USA and the National Research Council of Canada, concerning the operation, maintenance and support of the Churchill research range. The agreement stipulates that any funds drawn to meet the obligations of the United States but not expended will be held in trust. An amount of \$521,197 held in trust as at March 31, 1970 was liquidated in accordance with the terms of the agreement which was terminated on June 30, 1970 by mutual consent of the co-operating agencies.

K-117 This account was credited with revenue of the National Research Council derived from laboratory fees \$1,192,898, sale of publications, \$407,419, work done for outside organizations \$5,736,000, proceeds from 360/50 computer transferred to Public Service Commission \$90,000, proceeds from inventory value of stores transferred to the Department of Supply and Services \$246,027 and miscellaneous receipts \$27,696 under authority of the Research Council Act, c. 239, R.S., as amended. An amount of \$8,207,455 was debited hereto, of which \$8,188,806 was credited to National Research Council vote 15, to offset expenditures; other transfers from the fund of \$18,649.

K-118 To this fund, which is for the furtherance of research work, are credited advance payments from organizations and individuals for services requested. Advance payments received totalled \$253,284 during the year and costs of services were \$387,447.

K-119 The Army Benevolent Fund Act directs, *inter alia*, that: (a) there shall be set up in the consolidated revenue fund a special account called the army benevolent fund; (b) certain canteen profits and other funds shall be credited to the Receiver General for Canada; (c) such funds shall be deemed to have been received by Her Majesty in trust for the purpose of this act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 4½ per cent per annum prior to June 30, 1970 and at the rate of 7½ per cent per annum effective June 30, 1970 on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a board to be called "The Army Benevolent Fund Board" to authorize payment out of the fund to, or for the benefit of, veterans or their dependants or the widows, children or other dependants of deceased veterans of such amounts as the board may from time to time determine; (f) the Auditor General shall examine the accounts of the board annually and shall examine accounts of committees quarterly; and (g) the board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Securities held in trust in connection with this account amounted to \$256,150 and are recorded as a contra account under the asset category "securities held in trust".

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE K—Concluded

The army benevolent fund balance within the meaning of the Army Benevolent Fund Act at March 31, 1971 amounted to \$4,160,568, other funds held in trust at March 31, 1971 amounted to \$30,667. Gross debits amounted to \$4,686,151 and gross credits amounted to \$4,401,148 including interest of \$271,475 which was charged to interest on public debt.

K-120 This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the commission for the use of pensioners or dependants in distressed circumstances; (c) the detention allowance fund—Canadian seamen. Securities held in trust in connection with this account amounted to \$1,100 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$4,103,867 and gross credits were \$3,888,469.

K-121 Regulations in respect of the service estates of deceased former members of the armed forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, were established by P.C. 1954-1536 of October 6, 1954. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on departmental authorization. Gross debits amounted to \$26,152 and gross credits were \$28,984.

K-122 Moneys held in this account include: (a) war service gratuities (World War I) held by the department for veterans whose whereabouts are unknown; (b) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of veterans or their dependants under certain conditions; (c) war service gratuities paid under the War Service Grants Act, and held by the department for veterans for administration or whose whereabouts are unknown; and (d) proceeds of returned soldiers and veterans insurance policies which have become payable to minor beneficiaries because of the death of the policy-holders.

Also included in the account are amounts derived from re-establishment credits as authorized by section 12 (h) of the act, which provided that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercised this option, the amount required to effect annual payments on the insurance scheme selected is withdrawn from his re-establishment credit account and credited to this fund. As payments become due, transfer of the appropriate amount is made to the designated fund.

Securities held in trust in connection with this account amounted to \$71,600 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$1,492,959 and gross credits were \$1,377,656.

K-123 P.C. 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister not in excess of \$120 a month and under-

takes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources to be administered in the manner prescribed. Moneys also held in this account include: (a) war service gratuities (world war 1) held by the department for mental, tubercular and other long term treatment cases; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the department to be disbursed for the benefit of patients in departmental institutions; war service gratuities paid under the War Service Grants Act and held by the department for veterans while under treatment. Securities held in trust in connection with this account amounted to \$55,659 and are recorded as a contra account under the asset category "securities held in trust". Gross debits amounted to \$8,286,779 and gross credits were \$8,964,861.

K-124 The Minister of Indian Affairs and Northern Development administers a special account in the consolidated revenue fund known as the Indian and Eskimo housing assistance account to provide financial assistance to assist an Indian in the construction or acquisition of a house situated off a reserve; or an Eskimo in the construction or acquisition of a house situated in an area of economic development in the Northwest Territories. Under the provisions of an agreement made between the Minister of Indian Affairs and Northern Development, the Minister of Veterans Affairs, and Central Mortgage and Housing Corporation, the Director, Veterans' Land Act is designated as Supervisor, Off-Reserve Housing, Indian Affairs Branch.

The Indian Off-Reserve and Eskimo Re-establishment Housing Regulations made by P.C. 1968-330, February 22, 1968 requires the Indian or Eskimo to remit an amount of money in accordance with the schedule to the regulations and the receipt and disbursement of these moneys are recorded in this account. In the current year gross debits amounted to \$160,224 and gross credits were \$165,147.

K-125 Credits consist mainly of initial and excess payments by veterans and civilian purchasers as provided under the act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage and moneys sent in by veterans and civilian purchasers to be held for payment of taxes and insurance and other related items. Gross debits amounted to \$23,257,880 and gross credits were \$22,819,809.

SCHEDULE L

Annuity, Insurance and Pension Accounts

L-1 The Canada Pension Plan, 1965, which became effective January 1, 1966, provides for payment of retirement pensions commencing January 1967; survivors benefits in February 1968 and disability benefits from February 1970. The account is authorized to be credited with (a) all amounts received under this act as or on account of contributions or otherwise; (b) interest received from securities of the Canada Pension Plan Investment Fund, from short term notes and from the average daily operating balance; (c) the share of payments made by the

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

Canada Pension Plan and recovered in accordance with an agreement with a province providing a comprehensive pension plan; (d) receipts in accordance with reciprocal agreements with other countries; and (e) the sale of short term notes. It is authorized to be debited with (a) all amounts payable under this act as or on account of benefits or otherwise; (b) all amounts paid in accordance with an agreement with a province providing a comprehensive pension plan that are required to be charged to the Canada Pension Plan account; (c) payments that are required to be charged to the Canada Pension Plan account in accordance with reciprocal agreements with other countries; (d) the costs of administration of this act, under the authority of Parliament; and (e) the purchase of short term notes.

The amount by which the operating balance of the account in any month exceeds the estimated amount required to meet all payments in the following three-month period is available for investment in securities of the participating provinces and securities of Canada. Net purchases of securities during the year were \$868,541,000. As at March 31, 1971 securities totalling \$3,701,275,000 were recorded in the asset account "Canada Pension Plan Investment Fund", details of which appear in schedule D of this section.

During the fiscal year, gross credits to the account were \$1,020,062,383 and gross debits \$108,742,687. A statement showing details of revenue and expenditure is given in section 15 in volume II of this report.

L-2 The Old Age Security Act, which came into effect January 1, 1952, provides for a monthly pension to persons sixty-five years of age or over who meet certain residence requirements. The basic amount of the monthly pension is \$75. It has been increased annually, beginning in 1968, in accordance with the Pension Index. The basic pension for 1970 was \$79.58 monthly. The rate effective January 1, 1971 is \$80.00. Any adjustment of this rate in future will take place only as the result of a decision by Parliament.

Once having qualified a pensioner may leave Canada and receive pension payments outside the country for a period of six months, exclusive of the month of departure. In the case of a pensioner who has resided in Canada for at least twenty-five years subsequent to attaining the age of twenty-one, payment outside of Canada may continue indefinitely. Effective January 1, 1967, the Old Age Security Act was amended to provide for the payment of a monthly guaranteed income supplement to eligible pensioners. The amount of the supplement that may be paid to a pensioner depends upon the amount of the pensioner's income, computed in accordance with the Income Tax Act. The maximum supplement is 40 per cent of the basic monthly old age security pension. In 1970, therefore, the maximum monthly supplement is \$31.83. Beginning in April 1971, payment of the supplement will be on a fiscal year basis instead of the calendar year. During the transitional period January to March 1971 the maximum supplement will be \$33.61 monthly. During 1970-71 the net payments of guaranteed income supplement were \$280,005,371 and of the basic old age security pension, \$1,627,219,132 for a total of \$1,907,224,503. The supplement is included in the monthly old age security cheque. Pensions paid under the Old Age

Security Act are paid out of the consolidated revenue fund and charged to the Old Age Security Fund. Credited to the Old Age Security Fund are amounts equal to the following taxes which are imposed under the Old Age Security Act: (a) a sales tax of 3 per cent; (b) a personal income tax of 4 per cent, not to exceed \$240 per annum; and (c) a tax of 3 per cent on corporate profits. If the Minister of Finance is of the opinion that the balance in the old age security fund is or will be less than the amount required to cover the pensions payable under the act, he may direct that amounts be credited to the fund by way of temporary loans. The amounts of such loans are to be charged to the fund by way of repayment at such time as the Minister of Finance may direct.

Details of transactions in the old age security fund follows:

	Debit	Credit
Balance, March 31, 1970.....		721,397,687
Income taxes—		
Individual.....		1,132,500,000
Corporation.....		207,900,000
Sales tax.....		573,849,158
Old age security payments.....	1,907,224,503	
Balance, March 31, 1971.....	728,422,342	
	\$2,635,646,845	\$2,635,646,845

L-3 The following summary provides further information:

	Cr. balance Mar. 31, 1971	Cr. balance Mar. 31, 1970	Net increase or decrease (—) during 1970-71
Unemployment Insurance Fund.....	351,339,370	479,760,436	—128,421,066
Less—Investments in bonds and accrued interest.....	—326,283,750	—467,985,000	141,701,250
Liability of the Govern- ment to the Unem- ployment Insurance Commission.....	\$25,055,620	\$11,775,436	\$13,280,184

The balance of \$25,055,620 represents funds on deposit with the Government of Canada by the Unemployment Insurance Commission. See appendix to section 12 in volume II of this report for the statement of position of the Unemployment Insurance Fund as at March 31, 1971, and statement of receipts and disbursements for the year ended March 31, 1971.

L-4 Under the Crop Insurance Act, the Government of Canada is empowered to enter into an agreement with the government of any province to provide contributions and loans in respect of crop insurance.

Section 4A of the act provides authority to establish in the consolidated revenue fund an account to be known as the crop reinsurance fund, to credit this account with all moneys paid by the provinces for the purpose of reinsurance and to charge this account with all moneys paid to the provinces under the terms of reinsurance agreements. During the year credits to the fund were \$701,526 and charges debited to the fund were \$1,576,139.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

L-5 In this account are recorded transactions in connection with insurance contracts made under authority of the Civil Service Insurance Act. Entering into contracts was discontinued in 1954-55 pursuant to section 51(2) of the Public Service Superannuation Act.

Credits to the fund comprised premiums of \$197,296 and an amount of \$520,797 (charged to budgetary expenditure) which represents an adjustment to bring the balance in the fund into agreement with the actuarial valuation as of March 31, 1971. Debits amounted to \$1,641,568 and comprised payments of death benefits, \$977,867, cash surrender value of \$602,472, annuities of \$55,404 and premium refunds of \$5,825.

L-6 Vote 181, Appropriation Act No. 1, 1961 and P.C. 1961-1345, September 21, 1961, authorized the establishment of this pension account for annuities agents. Credits during the year totalled \$19,907 and consisted of the government's contribution \$13,490, and interest amounting to \$6,417 for the fiscal year, at the rate of 4 per cent per annum, credited quarterly by the Department of Finance. Payments from the account amounted to \$24,306.

L-7 The Government Annuities Act provides that an account shall be kept, to be called the government annuities account, of all moneys received and paid out under the provisions of the act. Credits amounting to \$62,146,224 consisted of: premiums of \$11,066,377, reclaimed annuities of \$28,523 and interest items at 3% \$1,805,306, 3½% \$4,650,190, 4% \$22,636,290, 5% \$1,777,115, and 5½% \$20,182,423. Debits were comprised of: disbursements of \$68,619,293 for matured annuity, commuted value, death benefit, premium refund and premium withdrawal payments; unclaimed items of \$70,040 transferred to Department of Finance non-tax revenue—miscellaneous and a surplus of \$757,325 transferred to Department of Labour, Unemployment Insurance Commission miscellaneous non-tax revenue account. The closing balance represents the actuarial value of outstanding annuities.

L-8 This account pertains to the Canadian Forces Superannuation Act which replaced Part V of the Defence Services Pension Act and is credited with: (a) current and arrears personal pension contributions; (b) amounts previously credited to non-tax revenue on account of contributions of personnel formerly under the Defence Services Pension Continuation Act who subsequently elected to transfer to the Canadian Forces Superannuation Act; (c) government contributions including actuarial liability adjustments to cover increased liability arising from general pay increases and deficiencies determined by periodical actuarial examinations; and (d) interest.

During the current fiscal year gross credits to the account were \$352,778,072 and gross debits were \$88,528,670.

A statement of the transactions in the Canadian Forces superannuation account is shown as an appendix to section 14 in volume II of this report.

L-9 Part II of the Public Service Superannuation Act, which came into effect January 1, 1955, provided for payment of supplementary death benefits to members of the regular forces except those who were members on

July 1, 1954, and elected not to become participants on or before November 1, 1954. The Statute Law (Superannuation) Amendment Act 1966 provided for deletion of references to service personnel from Part II of the Public Service Superannuation Act and added Part III to the Canadian Forces Superannuation Act effective August 1, 1966. It continues to provide that regular force participants who have been members of the regular forces substantially without interruption for 5 years or more and who cease to be members of the regular force, may within 30 days after that time elect to continue to be participants. The account is authorized to be credited with: (a) contributions by participants; (b) government's contribution (one sixth of benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (c) single premiums payable by the government in respect of regular force participants who become entitled to a basic benefit of \$500 without contribution; and (d) interest. It is authorized to be debited with: (a) benefits paid in respect of participants who, at the time of death were members of the regular forces or who were elective regular force participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act; (b) benefits paid in respect of elective regular force participants to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act upon their retirement from the regular forces; and (c) portion of benefit payable for which a single premium has been paid by the government.

During the current fiscal year gross credits to this account were \$3,263,977, and gross debits were \$2,499,850.

A statement of the transactions in the regular forces death benefit account is shown as an appendix to section 14 in volume II of this report.

L-10 An Act to provide Retiring Allowances on a contributor basis to persons who have served as Members of Parliament provides pensions for members who have contributed or elected to contribute in accordance with the requirements of the act. "Member" means a member of the Senate or House of Commons. Allowances are also available to the widows and to dependent children of members.

Credits to this account consist of (a) contributions reserved from current indemnities based on the full amount paid; (b) contributions reserved from additional salaries based upon the percentage of contribution elected up to 7½ per cent of the full amount of salary; (c) contributions for prior sessions where members elect to pay arrears, and interest on the arrears; (d) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (e) contributions by the government of an amount equal to contributions paid or which have become payable in the fiscal year; and (f) interest at the rate of 5 per cent per annum, credited quarterly by the Department of Finance. Debits consist of payments of annual allowances, withdrawal allowances and refunds of contributions which are in excess of the maximum required.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Continued

Transactions in the account during the year are shown as an appendix to section 17 in volume II of this report.

L-11 This fund pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of members of the force other than commissioned officers. Credits consist of contributions \$233,312, interest for the year ended March 31, 1971, credited hereto by the Department of Finance \$331,410. Debits are withdrawals of contributions \$373,226 and pensions to dependents \$137,007.

L-12 This account pertains to Part I of the Royal Canadian Mounted Police Superannuation Act. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments, and interest credited by the government. During 1970-71 gross credits were \$35,477,311 and gross debits were \$1,525,345. A statement of the transactions in this account is shown as an appendix to section 22 in volume II of this report.

Further payments to certain persons in receipt of pensions under Part I of the Royal Canadian Mounted Police Superannuation Act were made under authority of the Public Service Pension Adjustment Act—see section 25 in volume II of this report.

L-13 Under authority of Part VI of the Canada Shipping Act, each pilotage authority shall, within its district, have power, by by-laws confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated licenced pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rates of contributions at the present time are: Saint John, 14 per cent; Montreal, 10 per cent. The Halifax Pilotage District discontinued contributions to the fund effective July 1, 1966.

The account was credited with \$2,864,736 during the fiscal year, with debits amounting to \$6,738,193. Securities held in trust in connection with these accounts amounted to \$589,300, and are recorded as a contra account under the asset category "securities held in trust".

Effective February 1, 1971, the Montreal pilots' pension fund administration was turned over to the Royal Trust Co., Montreal and total fund assets amounting to \$4,215,005 were remitted to that company.

L-14 The group surgical-medical insurance regulation as amended by P.C. 1968-1274 dated June 28, 1968, provided for the establishment of this account in the consolidated revenue fund and the Minister shall pay monthly in the account in respect of the month of July, 1968 and in respect of every month thereafter during which the plan is in effect, amounts, as specified in section 15 of the said regulations in respect of British Columbia residents.

It also provided that the cost of benefits payable to British Columbia residents, shall be paid out of this

account. The Minister may also pay to the Mutual Life Assurance Company of Canada, out of this account, such amounts as may be agreed upon by him and the Company for an assistance rendered for the purposes of administering these regulations as they apply to the British Columbia residents.

There were no transactions in the account during 1970-71.

L-15 Contributions withheld from the pay of public servants, members of the regular forces and the Royal Canadian Mounted Police, as well as employees of crown companies and contributions paid personally by participants who may be on loan to outside organizations all of whom are serving outside Canada, are credited to this account. Payment of the claims from individuals for hospital expenses incurred outside Canada or in Canada immediately following return and payments for hospitalization provided in service hospitals on behalf of participants are debited hereto. During the current fiscal year contributions amounted to \$1,037,397 and payments were \$851,682.

L-16 The Public Service Death Benefit Account came into operation on January 1, 1955 under authority of Part II of the Public Service Superannuation Act. A statement of the transactions in the account during the current fiscal year is shown as an appendix to section 25 of volume II of this report.

L-17 The Public Service Superannuation Account is operated under the Public Service Superannuation Act, which was proclaimed to come into effect January 1, 1954. The account is credited with contributions from personnel, contributions by the government including actuarial liability adjustments and interest credited by the government. During 1970-71 gross credits were \$498,243,912 and gross debits were \$107,664,929. A statement of the transactions in the Public Service Superannuation Account during the current fiscal year is shown as an appendix to section 25 of volume II of this report.

L-18 This account was established under authority of Chap. 43 of the Revised Statutes of Canada 1970 (1st supplement) to provide supplementary retirement benefits for certain persons in receipt of pensions payable out of the consolidated revenue fund. The balance in the account at March 31, 1971 was \$6,586,639.

L-19 Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to interest on public debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfer to that account.

L-20 This account is maintained in connection with the provision of the Returned Soldiers' Insurance Act, which relates to life insurance for veterans of world war 1. The account was credited with the amount received as premiums and an amount of \$265,877 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1970 and debited with disbursements for death benefits and cash surrender

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE L—Concluded

values. The final date on which application for this insurance might be received was August 31, 1933. Gross debits amounted to \$990,856 and gross credits were \$320,810.

L-21 This account is maintained in connection with the provisions of the Veterans' Insurance Act, which relates to life insurance for veterans of world war 2. The account was credited with the amount received as premiums and an amount of \$1,023,428 (charged to budgetary expenditure) representing an actuarial liability adjustment as at March 31, 1970 and debited with disbursements for death benefits and cash 1968. Gross debits amounted to \$2,546,960 and gross credits were \$2,809,415.

L-22 This fund was established under authority of P.C. 116/9745, December 27, 1943, as amended, to provide for fire insurance on purchased properties to date of resale. There were no fire losses during the fiscal year 1970-71.

L-23 The Veterans' Land Act provides for the establishment of the Veterans' Land Act Insurance Account. Upon satisfactory completion of each construction contract, the Director is repaid his cost by Central Mortgage and Housing Corporation from the proceeds of a mortgage as well as one eighth of the insurance fee that has been included in the amount of such mortgage, which the Director will credit to this account. If the Director suffers losses on the sales of properties as a result of the construction not being satisfactorily completed by the veteran contractor, the amount of such losses is chargeable to this account. Gross credits amounted to \$67.

SCHEDULE M

Undisbursed Balances of Appropriations to Special Accounts

M-1 This account was established under Department of Agriculture vote 17b, Appropriation Act No. 1, 1970, to establish a reserve in the amount of \$100,000,000 from which payments may be made in the fiscal year 1970-71 for wheat acreage reduction of \$6 per acre in respect of the acreage prescribed by the Governor in Council up to a maximum of 1,000 acres per Canadian Wheat Board permit book-holder, in accordance with terms and conditions approved by the Governor in Council to farmers, including such payments to members of the Senate or the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act; to provide that the establishment of the reserve shall be recorded in the Accounts of Canada as a transaction of the 1969-70 fiscal year; to authorize commitments not exceeding \$8,000,000 for related payments in the fiscal year 1971-72 to farmers, including such payments to members of the Senate and the House of Commons which payments shall not render such members ineligible to sit in the Senate or the House of Commons, in respect of such acreage as may be further prescribed by the Governor in Council and in respect of which payments are made in the fiscal year 1970-71 from the reserve established by this vote.

The purposes of Agriculture vote 17b, Appropriation Act No. 1, 1970 were extended by Agriculture vote 15c Appropriation Act No. 1, 1971 to include the

authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture vote 17b, Appropriation Act No. 1, 1970, at rates, on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.

Payments charged to the reserve during the current fiscal year amounted to \$57,588,212.

M-2 This account was established under Department of External Affairs vote 33d, Appropriation Act No. 2, 1965, and was extended by vote 35b, Appropriation Act No. 1, 1970, to provide for payment of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisers or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council, and to authorize payment, subject to approval of the Treasury Board, of living, clothing, transportation and medical expenses of persons from developing countries who have completed a program of education or training under Canada's development assistance program and who, following such completion, are unable, for political reasons, to return to their homelands, such payment to be limited to a period not exceeding one year from completion of the said program of education or training.

This authority was further extended by the following parliamentary appropriations:

Vote 20 Canadian International Development Agency	
—The grants listed in the Estimates and contribu-	
tions	\$ 184,455,265

Vote 20a To extend the purposes of the Special Account established by vote 33d of Appropriation Act No. 2, 1965, to provide for payments out of that account in the current and subsequent years for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries and to provide a further amount of \$ 11,500,000

An amount of \$64,517,139 was transferred to this account under authority of the vote for "International Development Assistance" of Canadian International Development Agency vote 20. During the fiscal year expenditures amounted to \$66,859,829 resulting in an undisbursed balance of \$82,598,917 as at March 31, 1971, a decrease of \$2,342,690 from the balance outstanding at the end of the previous fiscal year.

A statement of the transactions in the account is included as an appendix to section 5 in volume II of this report.

M-3 Section 11 of the National Defence Act provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any materiel that has not been de-

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Continued

clared surplus and that is not immediately required for the use of the Canadian forces or the Defence Research Board or for any other purposes under this act, for sale to such countries on such terms as the Governor in Council may determine. The proceeds of such sales are to be paid into a special account in the consolidated revenue fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister of National Defence. Proceeds of such sales amounting to \$1,160,000 were credited to the account and this amount represents gross credits for the fiscal year and gross debits amounted to \$310,778.

- M-4 This account was established in the fiscal year 1965-66 under authority of Department of National Defence vote 48, Appropriation Act No. 1, 1965. It was authorized to be credited with: (a) all revenues received during the current and subsequent fiscal years from the sale of surplus materials, supplies and equipment; and (b) revenues received during the current and subsequent fiscal years from the sale during the current year of surplus buildings, works and land not exceeding an aggregate amount of \$5,000,000. Appropriation Acts of 1966, 1967 and 1968 authorized receipts from sale of buildings, works and land in amounts not exceeding \$5,000,000, \$10,000,000 and \$10,000,000, respectively, to be credited to this account; vote 48, Appropriation Act No. 3, 1969 authorized unlimited receipts be credited to this account. Expenditures during the current and subsequent fiscal years are subject to the approval of Treasury Board for any purposes of the Department of National Defence.

Gross credits to the account for the fiscal year were \$13,003,624 which includes revenues from the sale of surplus materials, supplies and equipment in the amount of \$7,880,292 and \$5,123,332 from the sale of surplus buildings, works and land of which \$96,885 is applicable to 1965-66, \$152,853 to 1967-68, \$124,084 to 1968-69, \$60,849 to 1969-70 and \$4,688,661 to 1970-71. Gross debits for fiscal year were \$782,000 representing cost of materials and supplies and equipment.

- M-5 Section 16(1) of the National Capital Act established this fund and provided that the balance of the National Capital Fund established pursuant to Appropriation Act No. 4, 1947-48 be credited thereto. As at March 31, 1971, \$158,715,500 has been credited to the fund, including \$17,100,000 credited in the current year and charged to Department of Regional Economic Expansion Vote 45. Advances made to the commission out of the fund to date were \$145,215,500, including \$15,400,000 in the current year, leaving a balance of \$13,500,000 at March 31, 1971.

- M-6 This fund was established under authority of section 10 of the Centennial of Canadian Confederation Act, which made provision to credit thereto amounts appropriated by Parliament for the purposes of the fund. Payments from the fund were for the purpose of making grants to any province or organization, the objects of which were similar to the objects of the commission, for the observance of the Centennial of Confederation of Canada.

The fund was established by Privy Council vote 55, Special Appropriation Act 1963, in the amount of \$1,000,000 and was subsequently increased to \$42,235,001 by Privy Council vote 55, Appropriation Act No. 5, 1963, Privy Council votes 30 and 30a, Appropriation Acts Nos. 1 and 6, 1964, respectively, Secretary of State vote 35, Appropriation Act No. 1, 1965, Secretary of State vote 45, Appropriation Act No. 9, 1966 and by Secretary of State votes 45 and 45a, Appropriation Acts No. 7, 1967.

Payments out of the fund during this year amounted to \$47,206.

- M-7 Section 12(1) of the National Library Act provides for a special account in the consolidated revenue fund called the National Library Purchase Account to which any money appropriated by Parliament in any fiscal year for the purpose of acquiring books for the National Library is to be credited and from which expenditures may be made in that or any subsequent fiscal year for the acquisition of books, including any cost in connection therewith. In 1970-71 an amount of \$235,001 provided through Secretary of State votes 85 and 85a was credited thereto and expenditures for acquisition of books, including costs in connection therewith, were \$233,915.

- M-8 Section 10(1) of the National Museums Act provides for an account in the consolidated revenue fund called the National Museums Purchase Account to which shall be credited all moneys appropriated by Parliament for the purchase by the corporation of objects for the collections of the corporation, moneys received by the corporation from the sale of objects forming part of the collections of the corporation, other than objects acquired by way of gift, bequest or otherwise and an amount representing interest on the balance from time to time to the credit of the account and to which shall be charged such amounts as are authorized by the Board of Trustees to be expended for the purchase of objects for the collections of the corporation, including any costs in connection therewith. In 1970-71 an amount of \$1,166,000 provided by Secretary of State votes 90 and 90c and \$55,292 for other receipts were credited to the account and expenditures amounted to \$1,068,733. (See appendix to section 21 in volume II of this report.)

- M-9 This fund was established under authority of section 265 of the Railway Act, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of crossings shall be placed to the credit of a special account to be known as the Railway Grade Crossing Fund".

The sums are to be applied by the Canadian Transport Commission solely towards the cost, not including maintenance and operation, of work actually done in respect of existing crossings at rail level; of reconstruction and improvement of grade separations at grade crossings in existence on June 28, 1955, and of placing reflective markings on the sides of railway cars.

The total amount that may be applied effective April 1, 1970 towards the cost of (a) placing reflective markings on the sides of railway cars shall not exceed 80 per cent of such cost; (b) in

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE M—Concluded

the case of a crossing at rail level the aggregate of 80 per cent of the cost (except for relocation of a public utility plant that is part of the work) or \$500,000 for any one crossing whichever is the lesser and 80 per cent of the cost of such relocation; and (c) in the case of reconstruction and improvement of a grade separation, the aggregate of 50 per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or \$250,000 for any one crossing, whichever is the lesser, and 50 per cent of the cost of such relocation.

Under the provisions of the act any amount appropriated and credited to the fund in each fiscal year is to be applied towards the cost of work actually done in respect of crossings. Vote 60, Appropriation Act No. 3, 1970 (Canadian Transport Commission) included an amount of \$20,000,000 to be credited to the Railway Grade Crossing Fund in the fiscal year 1970-71.

During the current year the fund was credited with a sum of \$20,000,000 and debited with expenditures amounting to \$16,627,385. Outstanding commitments as at March 31, 1971 amounted to \$47,544,305.

- M-10 This account records the undisbursed balances of appropriations in respect of vote 5b, Appropriation Act No. 1, 1969, from which payments may be made in respect of salary increases for persons employed in the public service payable with respect to the 1968-69 and previous fiscal years and vote 5a, Appropriation Act No. 4, 1969, from which payments may be made in respect of salary increases for persons employed in the public service with respect to the 1969-70 and previous fiscal years.

The unexpended balance at the close of the 1970-71 fiscal year was \$34,175,389.

- M-11 This account was established by the following parliamentary appropriations:

Votes 5 and 5a Government Contingencies—Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations and to authorize expenditures during the period ending April 30, 1971 in respect of salary increases for persons employed in the Public Service payable with respect to 1970-71 and previous fiscal years, to establish as a reserve the unexpended balance of this vote from which payments may be made in respect of the aforesaid salary increases, and to provide that such expenditures shall be recorded in the Accounts of Canada as a transaction of the 1970-71 fiscal year

\$ 80,000,000

The unexpended balance at the close of the 1970-71 fiscal year was \$65,037,572.

SCHEDULE N

Provision for Compound Interest on Canada Savings Bonds

- N-1 This account records the estimated amount of the prorated provision to March 31, 1971 for the special compound interest feature applicable to certain Canada savings bonds.

SCHEDULE O

Deferred Credits

- O-1 This is the offsetting credit for an amount included in the asset account "loans to, and investments in, crown corporations".
- O-2 This is the offsetting credit to the asset account "United Kingdom, deferred interest, United Kingdom Financial Agreement Act" recorded in "loans to national governments".
- O-3 This is the offsetting credit for an amount included in the asset account "advances, loans and investments—domestic—miscellaneous".
- O-4 This account records unamortized premiums on loans. During the current fiscal year credits to the account amounted to \$1,500,000 and debits to this account were \$79,875 which was used to reduce the interest on the public debt. The residual in this account amounts to \$313,925 in respect of the 5½% loan of 1966/67-92 and \$1,434,783 in respect of the 7% loan of 1970-77.
- O-5 This is the offsetting credit for amounts included in the asset account under "loans to, and investments in, crown corporations".
- O-6 This is the offsetting credit for amounts in the asset accounts "advances, loans and investments—domestic—loans to provinces".
- O-7 *Renfrew Aircraft and Engineering Company Limited*—This account was set up to record the deferred revenue from the sale of crown-owned land and buildings as shown in active assets under "advances, loans and investments—domestic—miscellaneous". As a payment is received and credited to the active asset, an entry is made to charge this account and to credit non-tax revenue—proceeds from sales.
- O-8 This account was set up to record the deferred revenue from the government equity in the agency account of Crown Assets Disposal Corporation as shown in active assets under "advances, loans and investments—domestic—miscellaneous". Gross credits amounted to \$22,590,338 and gross debits to \$19,190,467.
- O-9 These accounts reflect offsetting credits to asset accounts for deferred interest for The St. Lawrence Seaway Authority and Nanaimo Harbour Commissioners recorded in "loans to, and investments in, crown corporations", and "advances, loans and investments—domestic—miscellaneous", respectively.

SCHEDULE P

Suspense Accounts

- P-1 Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- P-2 Hog and lamb premium warrants which remain undelivered for a certain period subsequent to issue are credited to this account pending claims therefor.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE P—Concluded

In 1970-71 an amount of \$2,601 was transferred to Department of Finance non-tax revenue—miscellaneous as the payees of such warrants had declined to accept payment on the grounds of their religious beliefs.

- P-3 Deposits made in connection with applications for private commercial broadcasting station licences are credited to this account pending issuance of the licence or the rejection of the application.

The deposits are either transferred to non-tax revenue—privileges, licences and permits, as a payment on account of a licence fee or are returned to the applicant. The account was credited with \$15,950 in the current year and debits amounted to \$6,825.

- P-4 Credits to this account represent incomplete subscriptions to victory loans 1917 to 1919 inclusive and 1941 to 1945 inclusive and to Canada savings bonds 1946 to 1969 inclusive.

- P-5 Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

- P-6 All cheques except those drawn against asset and liability accounts, which remain undelivered for a certain period subsequent to date of issue, are credited to this account pending claims therefor. In 1970-71 an amount of \$17,328 representing cheques unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.

- P-7 The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts on government accounts. These drafts which cannot be identified are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information. In 1970-71 an amount of \$188 representing drafts unclaimed for ten years or more was transferred to non-tax revenue—miscellaneous.

- P-8 To this account is credited the value of war savings certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified disbursements are made.

- P-9 When called bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

- P-10 This account was established to facilitate the administration of those assets and liabilities of the 1967 Corporation of World Exhibitions which in accordance with section 6 of the Expo Winding-up Act were to be disposed of by the Minister of Industry, Trade and Commerce.

- P-11 Repayment of defalcation credited to this account pending transmission to public officers guarantee account. T.B. 681,435, dated June 28, 1968. The balance of \$2,358 in the account at March 31, 1970 was cleared to the proper account during 1970-71.

- P-12 This account is used to record instalment payments of arrears of domestic excise taxes and penalties

held by the department until the full amount has been collected or the case has been otherwise disposed of, and of customs duty and excise taxes on importations found on investigation to be properly payable, and held to be applied on amending entries, or to be taken into account by seizure on completion of the investigations. Receipts which cannot be allocated immediately are also credited to this account pending clearance to the proper accounts.

- P-13 This account represents a balance of \$29,500 deposited by private companies for the rental of space in exhibits, and a balance of \$27,938 deposited by government departments and agencies for the provision of exhibits and displays by Exposition Branch, Information Canada. Receipts amounted to \$513,652 and disbursements were \$456,214 during 1970-71.

- P-14 This account records transactions in respect of overtime wages.

- P-15 To this account were credited all moneys collected by the Department of Transport, east coast and west coast radio services and Edmonton-Whitehorse circuit for radio messages. The collections are subsequently apportioned between this department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the department were transferred to revenue. The account was credited with \$327,334 during the current year and debits amounted to \$326,603. The amount of \$770 will be transferred to revenue in the fiscal year 1971-72.

SCHEDULE Q

Unmatured Debt

- Q-1 Perpetual loan subject to redemption at the option of the government, as a whole or in part, at 100 and interest on 60 days notice on September 15, 1966 or at any time thereafter.

- Q-2 Conversion loan subject to redemption at the option of the government on 60 days notice on September 15, 1996 or at any time thereafter.

- Q-3 Conversion loan. Non-callable. \$200,000,000 exchanged for 7% bonds due September 1, 1977.

- Q-4 Conversion loan. Non-callable.

- Q-5 Non-callable but redeemable on demand at any time with accrued interest. Redemptions were \$2,725,400; balance of \$36,309,000 matured November 1, 1970.

- Q-6 Non-callable but redeemable on demand at any time with accrued interest. The decrease was due to redemptions during 1970-71.

- Q-7 Non-callable but redeemable on demand at any time with accrued interest. Redemptions were \$3,069,100; balance of \$40,800,850 matured November 1, 1970.

- Q-8 Non-callable but redeemable on demand at any time with accrued interest. New issue during 1970-71 was \$121,608,450; redemptions were \$439,336,750.

- Q-9 Non-callable but redeemable on demand at any time with accrued interest. The balance at March 31, 1971 represents net issue from November 1, 1970 to March 31, 1971.

- Q-10 Subject to redemption at the option of the government on 60 days notice on January 15, 1975 or at any time thereafter.

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Continued

SCHEDULE Q—Continued

- Q-11 Subject to redemption at the option of the government on 60 days notice on June 1, 1974 or at any time thereafter.
- Q-12 Non-callable.
- Q-13 Matured May 1, 1970.
- Q-14 Non-callable. Decrease was due to cancellation \$7,573,500.
- Q-15 Matured July 1, 1970.
- Q-16 Matured December 15, 1970.
- Q-17 Non-callable. Decrease was due to cancellation \$5,097,500.
- Q-18 Non-callable. Decrease was due to cancellation \$1,729,000.
- Q-19 Non-callable. May be exchanged on or before December 1, 1972 for 6½% bonds maturing December 1, 1994, series F23.
- Q-20 Matured October 1, 1970.
- Q-21 Non-callable. May be exchanged only during the six-month period commencing April 1, 1973 and ending September 30, 1973 for 7½% bonds dated April 1, 1974 and maturing April 1, 1984.
- Q-22 Non-callable. May be exchanged on or before April 1, 1974 for 8% bonds maturing October 1, 1986, series F47. \$50,000 was exchanged for 7½% bonds maturing October 1, 1986.
- Q-23 Non-callable. \$50,000 issued in exchange for 8% bonds maturing October 1, 1974, series F46.
- Q-24 Non-callable. May be exchanged only during the six-month period commencing December 15, 1974 and ending June 14, 1975 for 8% bonds dated December 15, 1975 and maturing December 15, 1985.
- Q-25 Not negotiable and not transferable or assignable; term of maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance; redeemable in whole or in part before maturity only at the option of the Minister of Finance; obligation bears interest payable semi-annually at the rate fixed by the Minister of Finance; and is issued in accordance with terms and conditions set forth in any agreement (all in accordance with section 113 of the Canada Pension Plan Act).
- Q-26 Redeemable on demand subject to 30 days notice at par plus accrued interest.
- Q-27 Subject to proviso that neither Canada nor the noteholders will be entitled to call for an earlier redemption of the notes save that if Canada should for more than one month default in the performance of any obligations arising from this issue the noteholders may consider their notes due and payable immediately. Notes in the amount of DM 250,000,000 have been converted at DM 3.66 = \$1.08108 Can.
- Q-28 Non-callable. \$34,594,560 matured May 15, 1970; balance of \$73,513,440 was cancelled during 1970-71.

Notes converted at the official parity rate of Italian Lire 625 = \$1.08108 Can.

- Q-29 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 1, 1953 at 103 per cent; thereafter to and including September 1, 1957 at 102½ per cent; thereafter to and including September 1, 1961 at 102 per cent; thereafter to and including September 1, 1965 at 101½ per cent; thereafter to and including September 1, 1968 at 101 per cent; thereafter to and including September 1, 1971 at 100½ per cent; and thereafter to 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$45,099,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-30 Subject to redemption at the option of the government in whole or in part by lot on 30 days notice at the following percentages: to and including September 15, 1954 at 103½ per cent; thereafter to and including September 15, 1957 at 103 per cent; thereafter to and including September 15, 1960 at 102½ per cent; thereafter to and including September 15, 1963 at 102 per cent; thereafter to and including September 15, 1966 at 101½ per cent; thereafter to and including September 15, 1969 at 101 per cent; thereafter to and including September 15, 1972 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. These securities in the amount of U.S. \$28,029,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-31 Subject to redemption at the option of the government in whole or in part on 30 days notice on any interest payment date after October 15, 1977 at the following percentages: to and including October 15, 1978 at 102 per cent; thereafter to and including October 15, 1979 at 101½ per cent; thereafter to and including October 15, 1980 at 101 per cent; thereafter to and including October 15, 1981 at 100½ per cent; thereafter to and including October 15, 1982 at 100½ per cent; thereafter to and including October 15, 1983 at 100½ per cent; and thereafter at 100 per cent; in each case together with accrued interest to the date of redemption. Bonds of this issue shall also be subject to partial redemption at par on each interest payment date, commencing with April 15, 1965. During 1970-71 U.S. \$1,600,000 (\$1,729,728 Can.) was redeemed on the interest dates. The balance of U.S. \$70,400,000 in the account at March 31, 1971 has been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.
- Q-32 Subject to redemption, as a whole or in part by lot, at the option of the Government of Canada on 30 days notice at any time on or after June 1, 1978, at the following percentages of the principal sum thereof; to and including May 31, 1979 at 102½ per cent; thereafter to and including May 31, 1980 at 102½ per cent; thereafter to and including May 31, 1981 at 101½ per cent; thereafter to and including May 31, 1982 at 101½ per cent; thereafter to and including May 31, 1983 at 101 per cent; thereafter to and including May 31, 1984 at 100½ per cent; thereafter to and including May 31, 1985 at 100½ per cent; and thereafter at 100 per cent; in each case together with

Explanatory Notes to the Schedules to Statement of Assets and Liabilities—Concluded

SCHEDULE Q—Concluded

accrued interest to the date fixed for redemption. Securities in the amount of U.S. \$100,000,000 have been converted at the official parity rate of \$1 U.S. = \$1.08108 Can.

Q-33 Balance at March 31, 1971 consisted of \$2,145,000,000 in three-month bills, \$1,115,000,000 in six-month bills and \$475,000,000 in 364-day bills.

Contingent Liabilities

	Amount of guarantee	Amount outstanding
	\$	\$
Railway securities guaranteed as to principal and interest—		
Canadian National 5½% due December 15, 1971.....	178,443,500	178,443,500
Canadian National 3¼% due February 1, 1974.....	200,000,000	200,000,000
Canadian National 2½% due June 15, 1975, U.S. \$6,000,000 ⁽¹⁾	6,000,000	6,000,000
Canadian National 5% due May 15, 1977..	78,001,875	78,001,875
Canadian National 4% due February 1, 1981.....	300,000,000	300,000,000
Canadian National 5½% due January 1, 1985.....	91,343,625	91,343,625
Canadian National 5% due October 1, 1987.....	145,348,225	145,348,225
Grand Trunk Western Railroad Company..	5,399,500	5,399,500
	<u>1,004,536,725</u>	<u>1,004,536,725</u>
Other outstanding guarantees and contingent liabilities—		
Loans made by lenders under Part IV of the National Housing Act, 1954 for home extension and improvements ⁽²⁾	30,000,000	22,317,000
Insured loans made by approved lenders under the National Housing Act, 1954 ⁽³⁾	15,000,000,000	8,051,000,000
Liability for insurance and guarantees under the Export Development Act.....	1,150,000,000	524,600,000
Loans made by chartered banks under the Farm Improvement Loans Act.....	199,000,000	98,700,000
Loans made by chartered banks and credit unions under the Fisheries Improvement Loans Act.....	3,500,000	2,200,000
Loans made by chartered banks under the Small Business Loans Act.....	37,700,000	24,100,000
Loans made by chartered banks and credit unions under the Canada Student Loans Act ⁽⁴⁾	470,450,000	434,700,000
Loans made by chartered banks to the Canadian Wheat Board.....	450,000,000	338,032,550
Loans made by lenders under the Cape Breton Development Act.....	100,000,000	30,000,000
Loans made by lenders under the General Adjustment Assistance Program.....	100,000,000	6,823,011
	<u>18,545,186,725</u>	<u>10,537,009,286</u>
Loans made by approved lending institutions under National Housing Act prior to 1954. Unstated		Indeterminate
Guarantees to owners of returns from moderate rental housing projects ⁽⁵⁾ Unstated		Indeterminate

⁽¹⁾ Liability is subject to exchange rate in effect June 15, 1975.

⁽²⁾ As of December 31, 1970.

⁽³⁾ As reported (in accordance with section 45, National Housing Regulations) by approved lenders as of December 31, 1970.

⁽⁴⁾ Includes contingent liability in respect of alternative payments to non-participating province.

⁽⁵⁾ As of December 31, 1970, funds totalling \$6,041,693 were held by the Central Mortgage and Housing Corporation for the purpose of settling claims. In 1970 rental contracts totalled \$7,734,000.

SECTION 11

PUBLIC ACCOUNTS 1970-71

Supplementary Statements

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Revenues and Expenditures by Fiscal Years from April 1, 1946 to March 31, 1971

Fiscal year ended March 31	Income tax	Excess profits tax	Estate tax ⁽¹⁾	Customs import duties	Excise duties	Excise taxes	Tax on insurance premiums
	\$	\$	\$	\$	\$	\$	\$
1946.....	932,729,273	426,696,483	21,447,574	128,876,811	186,726,318	496,909,961	7,950,552
1947.....	939,458,244	442,497,443	23,576,071	237,355,397	196,043,816	579,023,601	8,796,539
1948.....	1,059,848,357	227,030,494	30,828,040	293,012,026	196,794,208	640,758,269	3,004,081
1949.....	1,297,999,404	44,791,918	25,549,777	222,975,470	204,651,969	636,137,688	3,338,759
1950.....	1,272,650,191	-1,788,387	29,919,780	225,877,683	220,564,504	571,457,480	3,789,456
1951.....	1,513,135,510	10,140,910	33,599,089	295,721,750	241,046,174	686,768,092	4,228,255
1952.....	2,161,373,408	2,364,909	38,207,985	346,364,563	217,939,983	885,928,304	4,752,919
1953.....	2,473,790,089		38,070,530	389,442,109	241,360,370	841,890,103	12,360,715
1954.....	2,432,603,505		39,137,594	407,312,241	226,732,460	883,356,506	13,756,248
1955.....	2,265,297,267		44,768,028	397,228,330	226,458,438	824,205,245	14,531,384
1956.....	2,279,503,232		66,607,026	481,239,668	249,383,313	902,217,306	15,490,611
1957.....	2,745,199,494		79,709,197	549,074,860	271,443,661	984,232,900	16,686,220
1958.....	2,798,929,195		71,607,758	498,068,539	300,132,512	952,591,227	68,364
1959.....	2,435,262,769		72,535,140	486,508,581	316,744,269	935,114,565	22,602
1960.....	2,782,876,766		88,430,705	525,722,158	335,207,406	1,020,082,208	18,180
1961.....	3,075,961,775		84,879,372	498,698,211	344,944,857	1,011,275,466	16,414
1962.....	3,107,015,319		84,579,383	534,515,544	362,798,655	1,022,204,350	48,316
1963.....	3,056,600,380		87,143,312	644,992,131	381,865,989	1,066,348,544	24,889
1964.....	3,248,530,746		90,671,283	581,441,461	393,326,182	1,219,470,241	90,092
1965.....	3,770,814,462		88,625,641	622,101,883	411,402,145	1,473,692,019	138,249
1966.....	3,919,095,260		108,352,377	685,519,390	445,885,434	1,691,307,019	157,854
1967.....	4,270,666,470		101,105,631	777,585,703	460,980,029	1,829,146,979	169,086
1968.....	4,740,635,053		102,192,358	746,437,351	488,554,309	1,938,140,790	302,581
1969.....	5,592,037,404		112,377,045	761,681,095	509,287,828	1,947,705,831	249,889
1970.....	⁽²⁾ 7,422,093,206		100,630,908	818,282,786	518,844,479	2,095,322,916	250,770
1971.....	⁽³⁾ 7,739,411,461		119,835,070	814,544,226	561,037,941	2,110,724,087	314,709

⁽¹⁾Sucsession duties prior to 1960.⁽²⁾Includes \$476,500,000 in respect of the social development tax.⁽³⁾Includes \$566,250,000 in respect of the social development tax.

Miscellaneous indirect taxes	Total revenue from taxes	Non-tax revenue	Total revenues	Total expenditures	Deficit	Surplus
\$	\$	\$	\$	\$	\$	\$
1,021,415	2,202,358,387	810,826,687	3,013,185,074	5,136,228,505	2,123,043,431	
910,202	2,427,661,313	580,215,000	3,007,876,313	2,634,227,412		373,648,901
799,919	2,452,075,394	419,670,715	2,871,746,109	2,195,626,454		676,119,655
697,291	2,436,142,276	335,252,799	2,771,395,075	2,175,892,334		595,502,741
646,372	2,323,117,079	257,023,536	2,580,140,615	2,448,615,662		131,524,953
710,119	2,785,349,899	327,186,049	3,112,535,948	2,901,241,697		211,294,251
843,011	3,657,775,082	323,133,570	3,980,908,652	3,732,875,250		248,033,402
679,021	3,997,592,937	363,229,852	4,360,822,789	4,337,275,512		23,547,277
685,899	4,003,584,453	392,735,130	4,396,319,583	4,350,522,378		45,797,205
949,388	3,773,438,080	350,075,220	4,123,513,300	4,275,362,888	151,849,588	
1,280,014	3,995,721,170	404,325,469	4,400,046,639	4,433,127,636	33,080,997	
1,585,439	4,647,931,771	458,609,109	5,106,540,880	4,849,035,298		257,505,582
1,429,787	4,622,827,382	425,960,897	5,048,788,279	5,087,411,011	38,622,732	
1,190,600	4,247,378,526	507,344,163	4,754,722,689	5,364,039,533	609,316,844	
2,515	4,752,339,938	537,411,271	5,289,751,209	5,702,861,053	413,109,844	
491	5,015,776,586	601,903,268	5,617,679,854	5,958,100,946	340,421,092	
3,179	5,111,164,746	618,458,978	5,729,623,724	6,520,645,674	791,021,950	
2,139	5,236,977,384	641,731,494	5,878,708,878	6,570,341,805	691,632,927	
1,777	5,533,531,782	719,672,257	6,253,204,039	6,872,401,519	619,197,480	
1,851	6,366,776,250	813,533,537	7,180,309,787	7,218,274,552	37,964,765	
2,758	6,850,320,092	845,500,112	7,695,820,204	7,734,795,525	38,975,321	
903	7,439,654,801	936,527,043	8,376,181,844	8,797,684,457	421,502,613	
I	8,016,262,443	1,060,327,005	9,076,589,448	9,871,463,117	794,774,669	
	8,986,339,092	1,204,796,702	10,191,135,794	10,767,248,637	576,112,843	
	10,955,425,065	1,368,420,284	12,323,845,349	11,931,289,475		392,555,874
	11,345,867,494	1,457,183,914	12,803,051,408	13,182,143,536	379,092,128	

Return on Investments

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			per cent	\$	\$
Agriculture					49,967
Canadian Dairy Commission.....	various	various	various	23,429,629	5,619,940
Farm Credit Corporation.....	1 year	various	various	1,125,169,544	66,628,367
Farm Machinery Syndicates Credit Act.....	various	Jan. 1, 1970	various	6,280,500	338,287
					72,636,561
Communications					877,187
Canadian Overseas Telecommunication Corporation.....	1 year	Mar. 31, 1970	various	42,314,929	2,277,301
Post office.....					8,106
					3,162,594
Energy, Mines and Resources—					
Atomic Energy of Canada Limited.....				489,281,873	1,615,328
Dominion Coal Board.....				7,188,330	206,955
Eldorado Nuclear Limited.....				27,000,000	563,417
					2,385,700
External Affairs					1,076,024
Canadian International Development Agency.....					131,282
					1,207,306
Finance—					
Bank of Canada—government's share of profits for the calendar year 1970.....				5,920,000	250,293,463
Canada Deposit Insurance Corporation.....	various	various	various	1,400,000	1,143,753
Exchange fund—profits for the calendar year 1970.....				4,578,423,991	175,485,005
Interest-bearing deposits with chartered banks.....					25,154,984
International monetary fund income.....				1,148,880,764	3,179,099
Investments held for retirement of unmatured debt.....				6,875,017	1,967,253
Investments in special United States of America securities—					
Columbia River Treaty.....	1 year	Nov. 1, 1969	various	25,754,161	2,391,813
City of Montreal, share of Expo.....				13,512,000	761,097
Municipal Development and Loan Board.....	various	various	various	263,554,972	14,585,284
Municipal Improvements Assistance Act.....	1 year	various	2	215,300	5,905
Town of Oromocto, New Brunswick.....				701,965	71,899
Town of Oromocto Development Corporation.....				987,261	53,546
Ottawa civil service recreational association.....	1 year	Mar. 31, 1970	various	977,070	41,187
Securities investment account.....				56,931,602	1,396,714
Other.....					86,853
					476,617,855
National Governments—					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year	Dec. 31, 1970	3	13,842,000	449,865
France.....	1 year	Dec. 31, 1970	3	58,576,000	2,008,320
Netherlands.....	1 year	Apr. 30, 1970	various	27,540,000	1,032,750
United Kingdom—					
Financial Agreement Act, 1946.....	1 year	Dec. 31, 1970	2	916,593,208	17,299,959
Deferred interest.....	1 year	Dec. 31, 1970	2	101,077,267	3,461,656
France—interim credit—consolidated interest.....	1 year	Dec. 31, 1970	3	574,000	19,680
					24,272,230
Province—loans—					
Newfoundland—overpayments to provinces under Federal-Provincial Fiscal Arrangements Act.....	1 year	Mar. 31, 1971	5½		29,665
New Brunswick—overpayments to provinces under Federal-Provincial Fiscal Arrangements Act.....	1 year	Mar. 31, 1971	5½		42,996
Quebec—					
Debt account.....					58,944
Overpayments to provinces under Federal-Provincial Fiscal Arrangements Act.....	1 year	Mar. 31, 1971	5½		221,454
Quebec share of Expo.....	1 year	Dec. 31, 1970	5.46	33,403,000	2,559,027
Manitoba—					
Overpayments to provinces under Federal-Provincial Fiscal Arrangements Act.....	1 year	Mar. 31, 1971	5½		25,578
Treasury bills.....	1 year	July 1, 1970	2½	5,522,432	126,006
Saskatchewan—treasury bills.....	1 year	July 1, 1970	2½	8,794,983	48,958
Alberta—treasury bills.....	1 year	July 1, 1970	2½	3,564,722	68,989
British Columbia—treasury bills.....	1 year	July 1, 1970	2½	6,594,528	139,989
					3,321,606
					504,211,691

Return on Investments—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested ⁽¹⁾	Amount realized
			per cent	\$	\$
Fisheries and Forestry.....					497,461
Indian Affairs and Northern Development—					
Northern Canada Power Commission.....	various	Mar. 31, 1970	various	49,410,279	2,430,078
Northwest Territories.....				30,026,778	1,369,419
Yukon Territory.....				25,390,541	1,340,603
Other.....					233,386
					5,373,486
Industry, Trade and Commerce—					
Contracts of insurance under the Export Development Corpora-				354,397,355	13,893,293
tion Act.....					2,483,460
Other.....					16,376,753
					845
Labour.....					101,607
Manpower and Immigration.....					1,053,489
National Defence.....					58
National Health and Welfare.....					84,267
National Revenue—Customs and excise.....					
Privy Council—					
Central Mortgage and Housing Corporation—					
Interest on debentures.....				5,008,415,038	257,039,377
Profits.....					8,919,826
Regional Economic Expansion—					
National Capital Commission.....	1 year	Mar. 31, 1970	various	61,480,196	3,368,127
Northern Canada Power Commission—					
Atlantic Provinces Power Development Act.....	various	Mar. 31, 1970	various	209,558,109	8,934,911
Other.....					993,106
					13,297,144
Secretary of State—					
Canadian Broadcasting Corporation.....	various	Mar. 31, 1970	various	111,005,124	7,434,754
Public Service Commission.....					24,492
Solicitor General.....					328,817
Royal Canadian Mounted Police.....					58,383
Supply and Services—					
Canadian Government Supply Services revolving fund—net profit				30,000,000	
Polymer Corporation Limited.....					
Other.....					
Transport—					
Canadian National Railways (including Air Canada).....	various	various	various	2,362,846,493	58,424,268
Fraser River Harbour Commissioners.....	1 year	Jan. 1, 1970	various	2,001,793	138,252
Hamilton Harbour Commissioners.....				3,267,932	169,394
Lakehead Harbour Commissioners.....				1,000,000	84,564
Nanaimo Harbour Commissioners.....				364,749	14,613
National Harbours Board—					
Belledune Harbour debentures.....				2,350,875	145,000
Montreal Harbour debentures.....	on account	various	various	194,642,699	1,100,000
Saint John Harbour Bridge Authority.....				15,195,657	1,035,835
Three Rivers Harbour debentures.....	on account	various	various		109,652
Vancouver Harbour debentures.....				48,393,787	1,780,560
					4,171,047
The St. Lawrence Seaway Authority.....				543,642,920	12,855,836
Toronto Harbour Commissioners.....				1,007,967	66,429
Other.....					3,698,441
					79,622,844
Treasury Board—National Research Council.....					700
Veterans Affairs.....					689
Veterans' Land Act fund.....				520,723,130	21,967,930
					21,968,619
					1,000,153,367

⁽¹⁾Balance at March 31, 1971.

Gross and Net Debt of Canada, April 1, 1946 to March 31, 1971

Fiscal year ended March 31 ⁽¹⁾	Total debt	Net recorded assets	Net debt	Increase of net debt	Decrease of net debt
	\$	\$	\$	\$	\$
1946.....	18,959,846,183	5,538,440,734	13,421,405,449	2,123,043,431	
1947.....	17,698,195,740	4,650,439,192	13,047,756,548		373,648,901
1948.....	17,197,348,981	4,825,712,088	12,371,636,893		676,119,655
1949.....	16,950,403,795	5,174,269,643	11,776,134,152		595,502,741
1950.....	16,750,756,246	5,106,147,047	11,644,609,199		131,524,953
1951.....	16,923,307,028	5,489,992,080	11,433,314,948		211,294,251
1952.....	17,257,668,675	6,072,387,129	11,185,281,546		248,033,402
1953.....	17,918,490,812	6,756,756,543	11,161,734,269		23,547,277
1954.....	17,923,189,502	6,807,252,438	11,115,937,064		45,797,205
1955.....	17,951,491,464	6,688,411,310	11,263,080,154	(1)147,143,090	
1956.....	19,124,232,779	7,843,863,815	11,280,368,964	(1)17,288,810	
1957.....	18,335,797,515	7,328,146,357	11,007,651,158		(1)272,717,806
1958.....	18,418,541,848	7,372,267,958	11,046,273,890	38,622,732	
1959.....	20,246,773,669	8,568,383,809	11,678,389,860	(1)632,115,970	
1960.....	20,986,367,010	8,897,173,007	12,089,194,003	(1)410,804,143	
1961.....	21,602,836,960	9,165,721,865	12,437,115,095	(1)347,921,092	
1962.....	22,907,814,464	9,679,677,419	13,228,137,045	791,021,950	
1963.....	24,799,279,690	10,879,509,718	13,919,769,972	691,632,927	
1964.....	25,923,462,737	10,853,313,285	15,070,149,452	(1)1,150,379,480	
1965.....	26,563,951,145	11,059,478,601	15,504,472,544	(1)434,323,092	
1966.....	27,482,940,350	11,939,492,485	15,543,447,865	38,975,321	
1967.....	30,340,137,314	14,375,186,836	15,964,950,478	421,502,613	
1968.....	32,924,170,009	16,164,444,862	16,759,725,147	794,774,669	
1969.....	35,919,260,883	18,583,422,893	17,335,837,990	576,112,843	
1970.....	38,150,097,231	21,206,815,115	16,943,282,116		392,555,874
1971.....	42,975,825,289	25,653,451,045	17,322,374,244	379,092,128	

(1) In calculating the Net Debt the balance in the Consolidated Deficit Account was reduced by adjustments in respect of prior years' transactions as follows: 1954-55, \$4,706,498; 1955-56, \$15,792,187; 1956-57, \$15,212,224; in 1958-59 the Net Debt was increased by an adjustment of \$22,799,126 in respect of prior years' transactions; in 1959-60 the Net Debt was reduced by an adjustment of \$2,305,701 in respect of prior years' transactions; in 1960-61 the Net Debt was increased by an adjustment of \$7,500,000 in respect of prior years' transactions; in 1963-64 the Net Debt was increased by an adjustment of \$531,182,000 in respect of prior years' transactions and in 1964-65 the Net Debt was increased by an adjustment of \$396,358,327 in respect of prior years' transactions.

Interest on Public Debt 1970-71

	Interest due dates	Period	Rate of interest per cent	Amount of principal \$	Amount of interest \$
UNMATURED DEBT					
<i>Payable in Canadian Dollars—</i>					
P 1—Loan of 1936, perpetual.....	Mar. 15—Sept. 15	1 year	3	55,000,000	1,650,000
T 5—Loan of 1953/58-75/78.....	Jan. 15—July 15	1 year	3½	207,911,500	7,796,681
T 11—Loan of 1954-74/76.....	June 1—Dec. 1	1 year	3½	247,046,500	8,029,011
T 13—Loan of 1964-79.....	Apr. 1—Oct. 1	1 year	3½	343,246,500	11,155,512
T 15—Conversion loan of 1956-96/98.....	Mar. 15—Sept. 15	1 year	3½	197,045,000	7,389,187
T 24—Loan of 1958-70 (matured May 1/70).....	May 1—Nov 1	1 month	3½	200,000,000	583,333
T 28—Conversion loan of 1958-72 (Partial conversion May 1/70).....	Mar. 1—Sept. 1	1 month	4½	200,000,000	44,647,895
T 28—Conversion loan of 1958-72.....	Mar. 1—Sept. 1	1 year	4½	1,067,203,100	
T 29—Conversion loan of 1958-83.....	Mar. 1—Sept. 1	1 year	4½	1,992,679,450	89,670,570
T 36—Loan of 1959-75.....	Apr. 1—Oct. 1	1 year	5½	310,361,000	17,069,855
T 38—Loan of 1960-76.....	Apr. 1—Oct. 1	1 year	5½	436,198,000	23,990,890
AT14—Loan of 1962-80 (Partial cancellation May 6)....	Feb. 1—Aug. 1	35 days	5½	7,573,500	
AT14—Loan of 1962-80.....	Feb. 1—Aug. 1	1 year	5½	104,822,500	5,695,814
AT21—Loan of 1963-88.....	June 1—Dec. 1	1 year	5	100,000,000	5,000,000
CT 9—Loan of 1964-88.....	June 1—Dec. 1	1 year	5	50,000,000	2,500,000
CT12—Loan of 1964/65-90.....	May 1—Nov. 1	1 year	5½	225,000,000	11,812,500
CT15—Loan of 1964-71.....	June 1—Dec. 1	1 year	5	350,000,000	17,500,000
CT17—Loan of 1965-73.....	Apr. 1—Oct. 1	1 year	5	275,000,000	13,750,000
CT19—Loan of 1965/66-70 (matured July 1/70).....	Jan. 1—July 1	3 months	5	175,000,000	2,187,500
CT24—Loan of 1965-75.....	Apr. 1—Oct. 1	1 year	5½	50,000,000	2,750,000
CT26—Loan of 1966-80 (Partial cancellation May 6/70).....	Feb. 1—Aug. 1	35 days	5½	5,097,500	
CT26—Loan of 1966-80.....	Feb. 1—Aug. 1	1 year	5½	73,831,500	4,014,005
F 2—Loan of 1966/67-70 (matured July 1/70).....	Jan. 1—July 1	3 months	5	140,000,000	1,750,000
F 3—Loan of 1966/67-80 (Partial cancellation May 6/70).....	Feb. 1—Aug. 1	35 days	5½	1,729,000	
F 3—Loan of 1966/67-80.....	Feb. 1—Aug. 1	1 year	5½	158,271,000	8,689,056
F 6—Loan of 1966/67-92.....	Mar. 1—Sept. 1	1 year	5½	225,000,000	(1)12,922,842
F 8—Loan of 1966/67-80 (matured Dec. 15/70).....	June 15—Dec. 15	8½ months	5½	300,000,000	12,218,750
F 9—Loan of 1967/75.....	Apr. 1—Oct. 1	1 year	5½	70,000,000	3,850,000
F 11—Loan of 1967-73.....	Apr. 1—Oct. 1	1 year	5	200,000,000	10,000,000
F 12—Loan of 1967-90.....	May 1—Nov. 1	1 year	5½	125,000,000	6,562,500
F 14—Loan of 1967-74.....	June 1—Dec. 1	1 year	5½	100,000,000	5,500,000
F 17—Loan of 1967/68-71.....	June 15—Dec. 15	1 year	6	285,000,000	17,100,000
F 20—Loan of 1967-71.....	Apr. 1—Oct. 1	1 year	6	225,000,000	13,500,000
F 22—Loan of 1967-73.....	June 1—Dec. 1	1 year	6½	225,000,000	14,062,500
F 25—Loan of 1968-73.....	Apr. 1—Oct. 1	1 year	7	475,000,000	33,250,000
F 27—Loan of 1968-70 (matured Oct. 1/70).....	Apr. 1—Oct. 1	6 months	7	275,000,000	9,625,000
F 28—Loan of 1968-74.....	June 15—Dec. 15	1 year	7	250,000,000	17,487,514
F 30—Loan of 1968-70 (matured Oct. 1/70).....	Apr. 1—Oct. 1	6 months	6½	105,000,000	3,543,750
F 31—Loan of 1968-71.....	Apr. 1—Oct. 1	1 year	6½	200,000,000	12,500,000
F 32—Loan of 1968-75.....	Apr. 1—Oct. 1	1 year	6½	200,000,000	13,000,000
F 33—Loan of 1968-95.....	Apr. 1—Oct. 1	1 year	6½	100,000,000	6,500,000
F 34—Loan of 1968-70 (matured May 1/70).....	May 1—Nov. 1	1 month	6½	50,000,000	260,417
F 35—Loan of 1968-71.....	Apr. 1—Oct. 1	1 year	6½	200,000,000	12,500,000
F 36—Loan of 1969-70 (matured May 1/70).....	May 1—Nov. 1	1 month	7	125,000,000	729,167
F 37—Loan of 1969-72.....	Apr. 1—Oct. 1	1 year	7½	235,000,000	17,037,500
F 38—Loan of 1969-74.....	Apr. 1—Oct. 1	1 year	7½	125,000,000	9,062,500
F 40—Loan of 1969-70 (matured July 1/70).....	Jan. 1—July 1	3 months	7½	130,000,000	2,518,750
F 41—Loan of 1969-78.....	Jan. 1—July 1	1 year	8	125,000,000	10,000,000
F 42—Loan of 1969-70 (matured Oct. 1/70).....	Apr. 1—Oct. 1	6 months	7½	40,000,000	1,550,000
F 43—Loan of 1969-73.....	Feb. 1—Aug. 1	1 year	8	110,000,000	8,800,000
F 44—Loan of 1969-70 (matured Oct. 1/70).....	Apr. 1—Oct. 1	6 months	8	300,000,000	1,200,000
F 45—Loan of 1969-71.....	Apr. 1—Oct. 1	1 year	8	170,000,000	13,614,835
F 46—Loan of 1969/70-74 (partial conversion Jan. 1/71).....	Apr. 1—Oct. 1	9 months	8	50,000	
F 46—Loan of 1969/70-74.....	Apr. 1—Oct. 1	1 year	8	424,950,000	33,971,602
F 47—Loan of 1970-86 (in exchange for F46 loan).....	Apr. 1—Oct. 1	3 months	8	50,000	1,000
F 48—Loan of 1969-70 (matured Dec. 15/70).....	June 15—Dec. 15	8½ months	8	75,000,000	4,250,000
F 49—Loan of 1970-71.....	June 1—Dec. 1	1 year	8	75,000,000	5,992,454
F 50—Loan of 1970-73 (issued May 1/70).....	Feb. 1—Aug. 1	11 months	7	150,000,000	9,646,572
F 51—Loan of 1970-75 (issued May 1/70).....	Apr. 1—Oct. 1	11 months	7½	225,000,000	14,994,085
F 52—Loan of 1970-77 (in exchange for T28 loan).....	Mar. 1—Sept. 1	11 months	7	200,000,000	
F 52—Loan of 1970-77 (issued Dec. 15/70).....	Mar. 1—Sept. 1	3½ months	7	300,000,000	18,941,888
F 53—Loan of 1970-72 (issued July 1/70).....	Apr. 1—Oct. 1	9 months	6½	115,000,000	5,606,250
F 53—Loan of 1970-72 (issued Oct. 1/70).....	Apr. 1—Oct. 1	6 months	6½	100,000,000	3,265,356
F 54—Loan of 1970-73 (issued July 1/70).....	Jan. 1—July 1	9 months	6½	150,000,000	7,312,500
F 55—Loan of 1970-75 (issued July 1/70).....	Jan. 1—July 1	9 months	7½	260,000,000	14,137,500

Interest on Public Debt 1970-71—Continued

	Interest due dates	Period	Rate of interest per cent	Amount of principal \$	Amount of interest \$
UNMATURED DEBT—Concluded					
<i>Payable in Canadian Dollars—Concluded</i>					
F 56—Loan of 1970-75 (issued Aug. 15/70).....	June 15—Dec. 15	7½ months	7½	200,000,000	18,086,514
F 56—Loan of 1970-75 (issued Oct. 1/70).....	June 15—Dec. 15	6 months	7½	250,000,000	
F 58—Loan of 1970-73 (issued Oct. 1/70).....		6 months	6½	200,000,000	6,777,737
F 59—Loan of 1970-72 (issued Dec. 15/70).....	June 15—Dec. 15	3½ months	5½	100,000,000	1,531,250
F 60—Loan of 1970-74 (issued Dec. 15/70).....	June 15—Dec. 15	3½ months	6	200,000,000	3,500,000
F 61—Loan of 1971-89 (issued Feb. 15/70).....	Feb. 15—Aug. 15	1½ months	6½	150,000,000	1,265,625
S 12—Canada savings bonds, 1957-70 (matured Nov. 1/70).....	various	various	4½	(2)	1,029,646
S 13—Canada savings bonds, 1958-73.....	various	various	4½	(3)15,712,950	739,541
S 15—Canada savings bonds, 1960-70 (matured Nov. 1/70).....	various	various	5	(2)	1,219,190
S 16—Canada savings bonds, 1961-71.....	various	various	5	(3)33,666,900	1,512,058
S 17—Canada savings bonds, 1962-76.....	various	various	5½	(3)91,261,800	5,744,908
S 18—Canada savings bonds, 1963-75.....	various	various	5½	(3)57,912,800	3,308,294
S 19—Canada savings bonds, 1964-74.....	various	various	5	(3)53,946,250	3,075,912
S 20—Canada savings bonds, 1965-77.....	various	various	5½	(3)51,030,700	2,895,369
CS—Canada savings bonds, 1966-79.....	various	various	5	(3)228,357,000	16,618,315
S 22—Canada savings bonds, 1967-80.....	various	various	5½	(3)126,287,500	7,662,106
S 23—Canada savings bonds, 1968-82.....	various	various	5½-6½	(3)500,289,300	36,763,937
Special replacement series, Canada bonds, 1967-68.....	various	various	6-7	(3)220,060,350	15,521,372
S 24—Canada savings bonds, 1969-78.....	various	various	7	(3)4,404,247,700	332,906,565
S 25—Canada savings bonds, 1970-81.....	various	various	6½-8	2,021,828,800	43,156,613
<i>Special non-marketable bonds—</i>					
Canada pension plan investment fund.....	various	various	various	20,821,000	1,257,061
Unemployment Insurance Commission.....	various	various	various	315,000,000	29,176,849
Treasury bills.....	various	various	various	3,735,000,000	196,809,233
					1,405,605,136
<i>Payable in Deutsche Marks—</i>					
Loan of 1968-73.....	Dec. 1—June 1	1 year	6½	(5)73,844,250	4,760,438
<i>Payable in Italian Lire—</i>					
Loan of 1968-70 (matured May 15/70).....	Nov. 15—May 15	1½ month	5½	(6)34,594,560	234,430
Loan of 1968-71 (cancelled June 24/70).....	Nov. 15—May 15	85 days	5½	(6)36,324,288	475,206
Loan of 1968-72 (cancelled June 24/70).....	Nov. 15—May 15	85 days	6	(6)37,189,152	496,871
					1,206,507
<i>Payable in United States Dollars—</i>					
Loan of 1949-53/74.....	Mar. 1—Sept. 1	1 year	2½	(7)48,755,627	1,256,888
Loan of 1950-54/75.....	Mar. 15—Sept. 15	1 year	2½	(7)30,301,592	778,867
Loan of 1962-77/87.....	Apr. 15—Oct. 15	1 year	5	(7)76,108,032	3,712,585
Loan of 1962-77/87 (partial redemption April 15/70 and Oct. 15/70).....	Apr. 15—Oct. 15	various	5	(7)1,729,728	
Loan of 1968/69-88.....	June 1—Dec. 1	1 year	6½	(7)108,108,000	7,044,727
					12,793,067
					1,424,365,148
OTHER LIABILITIES					
<i>Deposit and trust accounts—</i>					
Army benevolent fund.....	Mar. 31—Sept. 30	1 year	4½	4,191,235	271,475
Burrard dry dock pontoons.....	Mar. 31—Sept. 30	1 year	3	202,205	5,932
Civil Service Insurance minor beneficiaries accounts.....				8,874	574
Contractors securities.....	various	various	2½	3,418,864	13,178
<i>Crown corporations deposits—</i>					
Atomic Energy of Canada Limited.....	various	various	various	1,500,000	77,982
Crown Assets Disposal Corporation.....	various	various	various	500,000	25,995
Exchequer Court (including the Admiralty).....	various	various	various		8,828
Export Development Corporation.....	various	various	various	33,975,579	2,357,438
Royal Canadian Mint.....	various	various	various	1,994,828	43,816
Foreign claims funds.....	Mar. 31—Sept. 30	various	various	230,887	6,546

Interest on Public Debt 1970-71—Concluded

	Interest due dates	Period	Rate of interest per cent	Amount of principal \$	Amount of interest \$
OTHER LIABILITIES—Concluded					
Deposit and Trust account—Concluded					
Guarantee deposits—					
reserve resources.....	various	various	2½	388,156	8,426
rotating herds.....	various	various	various	71,077	6,121
Indian band funds.....	Mar. 31	1 year	various	30,982,710	2,723,202
Indian compensation funds.....	Mar. 31	1 year	5	292,783	18,983
Indian estates accounts.....	Mar. 31	1 year	3	855,099	42,131
Indian savings accounts.....	Mar. 31	1 year	2	514,606	36,541
Indian special accounts.....	various	various	various	466,823	17,848
King George V silver jubilee cancer fund for Canada.....	Apr. 1—Oct. 1	1 year	3	83,119	164
Land assurance fund.....	Mar. 31	1 year	3	97,745	2,730
Mackenzie King trust account.....	Mar. 31	1 year	4½	282,511	11,812
National Harbours Board—					
Special Account No. 2.....	Dec. 31	1 year	2½	213,886	980
Special Account No. 3.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	various	159,165	8,897
Special Account No. 4.....	Dec. 31			22,682,709	1,682,015
National Museums—					
Purchase Accounts.....				179,121	55,291
Trust Account.....				62,273	862
Post office savings bank.....	various	various	2½	3,674,563	316
R.C.M.P. Benefit fund.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	2½	166,564	5,426
Strathcona trust fund.....	May 15—Nov. 15	1 year	various	500,000	23,319
Trust fund proportion of common school fund—					
Ontario.....	Jan. 1—July 1	1 year	5	2,677,771	{ 72,633
Quebec.....	Jan. 1—July 1	1 year	5		
Veterans administrative trust fund.....	Mar. 31	1 year	2½	349,141	1,390
War claims fund—					
World War 1.....				233,742	8,977
World War 2.....	Mar. 31	1 year	2	1,280,280	50,453
					7,651,536
Annuity, insurance and pension accounts—					
Annuities agents pension account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	155,299	6,417
Canada pension plan account.....	various	various	various	142,302,393	3,987,491
Canadian forces superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year		3,570,638,731	135,639,297
Death benefit accounts—					
Public service.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	21,367,805	790,193
Regular forces.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year	4	21,459,996	836,623
Government Annuities.....	Mar. 31	1 year	various	1,313,779,324	51,051,308
Members of Parliament retiring allowances account.....	various	1 year	4	4,294,102	118,312
Pilots pension funds—					
Montreal.....	Mar. 31	1 year	3		4,547
Saint John.....	Mar. 31	1 year	3	450,253	693
Public service superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year		3,990,037,397	147,693,942
Retirement fund.....	various	various	4	39,395	798
R.C.M.P. dependents pension account.....	Mar. 31	1 year	4	8,493,770	331,410
R.C.M.P. superannuation account.....	June 30—Sept. 30				
	Dec. 31—Mar. 31	1 year		199,716,534	6,908,426
Supplementary retirement benefit account.....				6,288,725	163,632
					347,533,089
Miscellaneous					
Refundable corporation tax.....				3,064,986	85,707
					355,270,332
					1,779,635,480

Amortization of Bond Discount and Commission Account

Loans			Unamortized balance at March 31, 1970	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1970-71	Amount ⁽²⁾ amortized in 1970-71	Unamortized balance at March 31, 1971
			\$	\$	\$	\$	\$
T 5	1953-78	3½%	1,831,018			385,477	1,445,541
T 11	1954-76	3½%	841,146			201,875	639,271
T 13	1954-79	3½%	837,229			88,129	749,100
T 15	1956-98	3½%	4,184,721			158,163	4,026,558
T 24	1958-70	3½%	30,143			30,143	
T 28	1958-72	4½%	2,425,305		-369,581	858,382	1,197,342
T 29	1958-83	4½%	13,250,211			987,593	12,262,618
T 36	1959-75	5½%	679,566			123,558	556,008
T 38	1960-76	5½%	422,613			70,435	352,178
AT 14	1962-80	5½%	1,659,064		-111,160	150,613	1,397,291
N.Y. ⁽³⁾	1962-87	5%	69,244			9,182	60,062
AT 21	1963-88	5%	1,271,667			70,000	1,201,667
CT 9	1964-88	5%	1,678,787			92,410	1,586,377
CT 12	1964-90	5½%	3,540,101			176,270	3,363,831
CT 15	1964-71	5%	114,636			98,260	16,376
CT 17	1965-73	5%	204,129			58,323	145,806
CT 19	1965-70	5%	74,871			74,871	
S 20	1965-77	4½-5½%	927,685			927,685	
CT 24	1965-75	5½%	106,539			19,371	87,168
CT 26	1966-80	5½%	259,586		-16,630	23,634	219,322
F 2	1966-70	5%	85,839			85,839	
F 3	1966-80	5½%	3,097,439		-33,202	296,783	2,767,454
F 6	1966-92	5½%	4,697,431			209,551	4,487,880
CS	1966-79	5-6%	6,724,592			4,247,111	2,477,481
F 8	1966-70	5½%	344,983			344,983	
F 9	1967-75	5½%	730,886			132,888	597,998
F 11	1967-73	5%	1,518,892			433,969	1,084,923
F 12	1967-90	5½%	3,849,388			191,671	3,657,717
F 14	1967-74	5½%	704,360			150,934	553,426
F 17	1967-71	6%	1,728,380			1,011,734	716,646
F 20	1967-71	6%	230,473			230,473	
S 22	1967-80	5½-6%	6,622,628			2,563,598	4,059,030
F 22	1967-73	6½%	1,138,854			310,597	828,257
F 25	1968-73	7%	2,133,131			711,044	1,422,087
Special replacement series 1968-78 6-7%			3,936,176			1,276,597	2,659,579
Germany ⁽⁴⁾	1968-73	6½%	748,872			236,486	512,387
N.Y. ⁽³⁾	1968-88	6½%	992,525			121,534	870,991
F 27	1968-70	7%	272,717			272,717	
F 28	1968-74	7%	2,454,892			583,340	1,871,552
F 30	1968-70	6½%	40,096			40,096	
F 31	1968-71	6½%	112,244			74,829	37,415
F 32	1968-75	6½%	1,175,081			235,016	940,065
F 33	1968-95	6½%	1,819,621			71,358	1,748,263
S 23	1968-82	5½-7%	21,531,331		-1,393	6,007,350	15,522,588
F 34	1968-70	6½%	3,556			3,556	
F 35	1968-71	6½%	302,573			302,573	
F 36	1969-70	7%	20,384			20,384	
F 37	1969-72	7½%	396,135			198,067	198,068
F 38	1969-74	7½%	303,100			75,775	227,325
F 40	1969-70	7½%	11,941			11,941	
F 41	1969-78	8%	286,468			34,724	251,744
F 42	1969-70	7½%	32,176			32,176	
F 43	1969-73	8%	191,631			67,634	123,997
F 44	1969-70	8%	7,064			7,064	
F 45	1969-71	8%	392,847			261,898	130,949
F 46	1969-74	8%	2,260,047			502,233	1,757,814
S 24	1969-78	7-8½%	40,292,280		1,111,646	9,033,312	32,370,614
F 48	1969-70	8%	67,659			67,659	
F 49	1970-71	8%	122,747			105,211	17,536
S 25	1970-81	6½-8%		⁽⁵⁾ 17,956,986		1,453,000	16,503,986
F 50	1970-73	7%		485,943		161,981	323,962
F 51	1970-75	7½%		2,058,515		383,791	1,674,724
F 52	1970-77	7%		1,552,920		130,001	1,422,919
F 53	1970-72	6½%		555,934		216,136	339,798
F 54	1970-73	6½%		1,129,794		282,448	847,346
F 55	1970-75	7½%		3,450,645		517,597	2,933,048
F 56	1970-75	7½%		1,819,875		190,586	1,629,289
F 58	1970-73	6½%		280,065		50,921	229,144

Amortization of Bond Discount and Commission Account—Concluded

Loans			Unamortized balance at March 31, 1970	Discount and commission on new loans	Adjustments ⁽¹⁾ in 1970-71	Amount ⁽²⁾ amortized in 1970-71	Unamortized balance at March 31, 1971
			\$	\$	\$	\$	\$
F 59	1970-72	51%.....		298,282		43,500	254,782
F 60	1970-74	6%.....		925,445		77,121	848,324
F 61	1971-89	6½%.....		2,436,713		16,922	2,419,791
Treasury bills.....			37,009,092	34,516,517		37,009,092	34,516,517
			182,798,793	67,467,634	579,680	75,702,175	175,143,932

⁽¹⁾ Adjustments due to cancellations and additional issues of existing loans.

⁽²⁾ In the case of general loans, costs are amortized during the period from the date of issue to the earliest call date, if one is specified, otherwise to the date of maturity of the loan; in the case of Canada savings bonds which are redeemable at any time on demand, costs are amortized over a period of five years from the date of issue.

⁽³⁾ Payable in New York.

⁽⁴⁾ Payable in Germany.

⁽⁵⁾ Preliminary figures.

Cost of Issuing New Loans

	\$	\$	\$		\$	\$	\$
Canada savings bonds, series 18, dated November 1, 1963—				Loan of 1969-70 (F46)—			
Printing and Distribution of bonds				Administrative expenses—			
Printing.....	328			Postage and express.....	345		
Distribution.....	244			Communication services.....	1	346	
		572		Advertising and publicity—			
			572	publications.....		345	691
Canada savings bonds, series 24, dated November 1, 1967—				Loan of 1969-86 (F47)—			
Administrative expenses—				Advertising and publicity—			
Postage and express.....	47			publications.....		28	
Communication services.....	9			Printing and distribution of			
Stationery and printing.....	22,824			bonds—			
		22,880		Printing.....	4,222		
Advertising and publicity—				Distribution.....	774	4,996	
Publications.....	78						5,024
Radio.....	144			Loan of 1969-70 (F48)—			
		222		Advertising and publicity—			
Printing and distribution of				publications.....			28
bonds—				Loan of 1970-71 (F49)			
Printing.....	62,492			Administrative expenses—			
Distribution.....	7,785			Postage and express.....	345		
		70,277		Communication services.....	1	346	
			93,379	Advertising and publicity—			
Canada savings bonds, series 25, dated November 1, 1970—				publications.....		317	663
Administrative expenses—				Loan of 1970-73 (F50)—			
Travel.....	29,597			Administrative expenses—			
Postage and express.....	40,552			Postage and express.....	1,117		
Communication services.....	15,851			Communication services.....	4,012		
Stationery and printing.....	57,556			Stationery and printing.....	385		
Organization expenses.....	9,302			Sundries.....	3		
		152,859				5,517	
Advertising and publicity—				Advertising and publicity—			
Publications.....	831,406			publications.....		6,849	
Radio.....	332,145			Printing and distribution of			
Television.....	369,789			bonds—			
Display and outdoor adver-				Printing.....	4,344		
tising.....	90,456			Distribution.....	5,321	9,665	
Direct Mail.....	11,427						22,031
Literature and miscellaneous..	54,914			Loan of 1970-75 (F51)—			
Provincial press liaison.....	30,590			Administrative expenses—			
		1,720,727		Postage and express.....	1,117		
Printing and distribution of				Communication services.....	4,012		
bonds—				Stationery and printing.....	385		
Printing.....	313,760			Sundries.....	3		
Distribution.....	232,549					5,517	
		546,309		Advertising and publicity—			
			2,419,895	publications.....		6,849	
Loan of 1958-72 (T28)—				Printing and distribution of			
Printing and Distribution of				bonds—			
bonds—				Printing.....	4,344		
Printing.....	3,069			Distribution.....	5,321	9,665	
Distribution.....	2,012						22,031
		5,081		Loan of 1970-77 (F52)—			
			5,081	Administrative expenses—			
Loan of 1958-83 (T29)—				Postage and express.....	1,148		
Printing and distribution of				Communication services.....	7,983		
bonds—				Stationery and printing.....	761		
Printing.....	3,718			Sundries.....	9		
Distribution.....	1,246					9,901	
		4,964		Advertising and publicity—			
			4,964	publications.....		13,844	
Loan of 1959-75 (T36)—							
Printing and distribution of							
bonds—printing.....			1,103				
Loan of 1969-71 (F45)							
Advertising and publicity—							
publications.....			28				

Cost of Issuing New Loans—Continued

	\$	\$	\$		\$	\$	\$
Loans of 1970-77 F52—(Continued)				Loan of 1970-85 (F57)—			
Printing and distribution of bonds—				Administrative expenses—			
Printing.....	10,507			Travel.....	46		
Distribution.....	12,902			Postage and express.....	2,058		
		23,409		Communication services.....	3,378		
			47,154	Sundries.....	4		
Loan of 1970-72 (F53)—						5,486	
Administrative expenses—				Advertising and publicity—			
Postage and express.....	2,687			publications.....		8,284	
Communication services.....	6,931			Printing and distribution of			
Stationery and printing.....	801			bonds—distribution.....		14	
Sundries.....	12						13,784
		10,431		Loan of 1970-73 (F58)—			
Advertising and publicity—				Administrative expenses—			
publications.....		13,454		Postage and express.....	720		
Printing and distribution of				Communication services.....	3,745		
bonds—				Stationery and printing.....	643		
Printing.....	4,887			Sundries.....	2		
Distribution.....	5,331					5,110	
		10,218		Advertising and publicity—			
			34,103	publications.....		7,471	
Loan of 1970-73 (F54)—				Printing and distribution of			
Administrative expenses—				bonds—			
Postage and express.....	1,968			Printing.....	3,360		
Communication services.....	3,186			Distribution.....	3,827		
Stationery and printing.....	158					7,187	
Sundries.....	10						19,768
		5,322		Loan of 1970-72 (F59)—			
Advertising and publicity—				Administrative expenses—			
publications.....		5,983		Postage and express.....	30		
Printing and distribution of				Communication services.....	3,971		
bonds—				Stationery and printing.....	376		
Printing.....	2,972			Sundries.....	6		
Distribution.....	3,081					4,383	
		6,053		Advertising and publicity—			
			17,358	publications.....		6,995	
Loan of 1970-75 (F55)—				Printing and distribution of			
Administrative expenses—				bonds—			
Postage and express.....	1,968			Printing.....	2,631		
Communication services.....	3,186			Distribution.....	3,791		
Stationery and printing.....	158					6,422	
Sundries.....	10						17,800
		5,322		Loan of 1970-74 (F60)—			
Advertising and publicity—				Administrative expenses—			
publications.....		5,983		Postage and express.....	30		
Printing and distribution of				Communication services.....	3,971		
bonds—				Stationery and printing.....	377		
Printing.....	6,312			Sundries.....	6		
Distribution.....	6,799					4,384	
		13,111		Advertising and publicity—			
			24,416	publications.....		6,995	
Loan of 1970-75 (F56)—				Printing and distribution of			
Administrative expenses—				bonds—			
Travel.....	46			Printing.....	4,452		
Postage and express.....	2,777			Distribution.....	5,741		
Communication expenses.....	7,123					10,193	
Stationery and printing.....	643						21,572
Sundries.....	7			Loan of 1971-89 (F61)—			
		10,596		Administrative expenses—			
Advertising and publicity—				Postage and express.....	1,742		
publications.....		15,755		Communication expenses.....	5,232		
Printing and distribution of				Stationery and printing.....	906		
bonds—						7,880	
Printing.....	8,695			Advertising and publicity—			
Distribution.....	9,576			publications.....		13,246	
		18,271		Printing and distribution of			
			44,622	bonds—printing.....		8,619	
							29,745

Cost of Issuing New Loans—Concluded

	\$	\$	\$		\$	\$	\$
Loan of 1971-74 (F62)—				Advertising and publicity—			
Administrative expenses—				publications.....		5,768	
Postage and express.....	884			Printing and distribution of			
Communication services.....	2,719			bonds—printing.....		4,916	
Stationery and printing.....	351						14,638
		3,954		Loan of 1971-76 (F64)—			
Advertising and publicity—				Administrative expenses—			
publications.....		5,768		Postage and express.....	884		
Printing and distribution of				Communication services.....	2,719		
bonds—printing.....		3,444		Stationery and printing.....	351		
			13,166			3,954	
Loan of 1971-76 (F63)—				Advertising and publicity—			
Administrative expenses—				publications.....		5,768	
Postage and express.....	884			Printing and distribution of			
Communication expenses.....	2,719			bonds—printing.....		5,240	
Stationery and printing.....	351						14,962
		3,954		Treasury bills—			
				Printing and distribution of			
				bonds—printing.....			2,500
							2,891,078

Servicing of Public Debt

To whom paid	Service	\$	\$
Bank of Montreal, New York.....	Commission for cashing coupons and for paying of registered interest	7,655	
Sundry banks, Canada.....	Commission for cashing coupons and for paying of registered interest..	672,603	
Bank of Montreal Trust Co., New York.....	Fees for acting as registrar for Government of Canada.....	186	
			680,444

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1971

	Original amount of grant, contri- bution, loan or guarantee	Amount repaid, transferred or discharged	Amount written off	Amount outstanding in public accounts as at March 31, 1970	Guarantees outstanding as at March 31, 1971
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDE- CESSOR AND AFFILIATED COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
<i>Land grants</i> (number of acres).....	5,728,192				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 127,255,778		\$ 127,255,778		
Capital and construction expenditures.....	428,396,780			(1)\$428,396,780	
Deficits and operating expenditures*.....	1,245,622,590		1,224,550,590	21,072,000	
Total.....	1,801,275,148		1,351,806,368	449,468,780	
<i>Loans and advances—</i>					
Loans for capital expenditures and deficits.....	(2)733,592,152	(3)359,769,032	(4)373,823,120		
Loans for betterment of, and repairs to, railway equip- ment.....	1,183,593	1,183,593			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	91,872,556	91,872,556			
Loans and advances including loans made in connection with government's relief program ⁽⁵⁾	4,889,712,430	3,730,925,987		(6)1,158,786,443	
Total.....	5,716,360,731	4,183,751,168	373,823,120	1,158,786,443	
<i>Stock acquired—</i>					
1,000,000 shares of no par value.....	(7)18,000,000			18,000,000	
5,000,000 shares of no par value.....	378,518,135		(8)36,555,118	341,963,017	
	396,518,135		36,555,118	(9)359,963,017	
1,204,060,050 shares of 4% preferred stock.....	1,204,060,050			(6)1,204,060,050	
Total.....	1,600,578,185		36,555,118	1,564,023,067	
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by govern- ment.....	2,466,001,923	1,461,465,423			1,004,536,500
Loans guaranteed as to interest only by government.....	216,270,142	216,207,142			
Total.....	2,682,272,065	1,677,672,565			(10)1,004,536,500
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COM- PANIES NOW COMPRISED IN THAT SYSTEM—					
<i>Land grants</i> (number of acres).....	32,848,477				
<i>Cash contributions—</i>					
Cash subsidies.....	\$ 24,175,758		24,175,758		
Capital and construction expenditures.....	63,452,118			63,452,118	
Operating expenditures.....	-98,510		-98,510		
Total.....	87,529,366		24,077,248	(11)63,452,118	
<i>Loans and advances—</i>					
Loans for capital expenditures and to assure dividends during construction.....	29,465,512	29,465,512			
Loans for betterment of, and repairs to railway equip- ment.....	1,270,000	1,270,000			
Railway equipment purchased and sold to railway under a hire-purchase agreement.....	15,681,490	15,681,490			
Temporary loans and advances including loans made in connection with government's relief program.....	8,501,922	8,501,922			
Total.....	54,918,924	54,918,924			
<i>Guarantees—</i>					
Loans guaranteed as to principal and interest by govern- ment.....	75,000,000	75,000,000			
<i>Sundry assistance.....</i>	2,383,043		2,383,043		

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1971

—Concluded

OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures	OTHER RAILWAYS	Cash subsidies	Capital and construction expenditures
Albert Southern Railway, New Brunswick.....	\$ 50,460		L'Assomption Railway, Quebec.....	\$ 11,200	
Algoma Central and Hudson Bay Railway.....	2,048,704		Leamington and St. Clair Railway.....	51,200	
Brantford, Waterloo and Lake Erie Railway.....	57,600		Maritime Coal and Railway Company.....	3,200	
Bruce Mines and Algoma Railway.....	53,920		Minudie Coal Company, Nova Scotia..	18,544	
Canada and Gulf Terminal Railway.....	210,054		Napierville Junction Railway.....	173,440	
Canada Central Railway—			North Railway.....		\$ 250,000
Peace River Bridge.....		\$ 175,000	North Shore Railway Company, Beersville Coal and Railway Company.....	27,616	
Central Railway of Canada, Quebec.....	30,145		Northern New Brunswick and Seaboard Railway Company.....	108,160	
Colchester Coal and Railway Company.....	12,800		Ottawa and New York Railway.....	262,384	
Cumberland Railway and Coal Company, Nova Scotia.....	39,850		Pacific Great Eastern Railway.....	2,478,500	
Dominion Coal Company, Nova Scotia	87,808		Phillipsburg Junction and Quarry Company.....	23,712	
Edmonton, Dunvegan and British Columbia Railway.....	338,382		Pontiac and Renfrew Railway.....	13,600	
Erie and Huron Railway.....	96,000		Port Nelson Terminal.....		6,240,096
Ha Ha Bay Railway Company, Quebec	231,462		Quebec, Montmorency and Charlevoix Railway.....	96,000	
Harvey Branch Railway, New Brunswick.....	5,554		Schomberg and Aurora Railway.....	46,144	
Residue of cost of steamer <i>Sheba</i>		78,611	St. Lawrence and Adirondack Railway	149,482	
Joggins Railway, Nova Scotia.....	37,500		St. Louis Richibucto Railway.....	22,400	
Klondyke Mines Railway.....	197,184		Temiskaming and Northern Ontario Railway.....	2,134,080	
Lake Erie, Essex and Detroit Railway..	118,400				
Lake Erie and Detroit River Railway..	357,451		Total—Other Railways.....	9,592,936	(12)6,743,707

Interest on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, was never taken into the accounts of the government but interest amounting to \$530,832,598 was shown on the books of the railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637. Any claim the government may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act for 1937.

*Includes Air Canada.

(1) See items referred to in footnote (1) Statement of Net Debt in this section.

(2) As at the implementation of the Capital Revision Act, 1937.

(3) Includes \$89,731,594 repaid prior to the implementation of the Capital Revision Act, 1937 and \$270,037,438 transferred to the Securities Trust pursuant to the said Act.

(4) Comprised of deficit advances outstanding at the time of implementation of the Capital Revision Act, 1937.

(5) Includes amounts in respect of the Canadian National Railways and Air Canada operating deficits which also appear under "Cash contributions" above.

(6) Loans to, and investments in, Canadian National Railways (see Schedule F).

(7) These shares were received in exchange for 180,000 shares of Canadian Northern Railway Capital Stock valued at \$18,000,000.

(8) Represents capital loss on retirement of steam locomotives for the years 1956, 1957, 1958, 1959 and 1960.

(9) See item referred to in footnote (5) Statement of Net Debt in this section.

(10) See Statement of Contingent Liabilities.

(11) See items referred to in footnote (3) Statement of Net Debt in this section.

(12) See items referred to in footnote (2) Statement of Net Debt in this section.

Net Debt

Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account
from July 1, 1867 to March 31, 1971

	\$		\$
CAPITAL EXPENDITURE—		CAPITAL EXPENDITURE—Continued	
Public Works (Canals)—		Public Works (Railways)—Concluded	
Department of Public Works—		Department of Transport—Concluded	
Burlington Bay Canal.....	308,328	Prince Edward Island Car Ferry and Terminals	13,069,726
Lake St. Peter.....	1,164,235	Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145
Department of Transport—		Construction of new car ferry.....	7,032,720
Chambly Canal, River Richelieu.....	579,715	S.S. <i>Scotia 2</i>	348,948
Lachine Canal.....	10,526,202	Residue of capital cost of steamers <i>Drummond</i>	
Murray Canal.....	1,248,947	and <i>McKee</i>	851,853
Ottawa Works.....	6,871,215	Strait of Canso.....	6,994,146
Quebec Canal.....	34,842	Hillsborough Bridge.....	1,532,233
Rideau Canal.....	143,108		482,959,472
Sault Ste. Marie Canals.....	4,935,810	Public Works (Miscellaneous)—	
St. Anne's Lock—Railway Bridge Ile Perrot.....	150,000	Department of Defence Production—	
St. Lawrence Canals.....	34,111,409	Plant at Rivière du Loup.....	135,209
St. Lawrence Ship Canal.....	133,897	Department of National Defence—	
St. Ours Locks.....	614,426	Military magazine danger zone.....	4,010
St. Peters Canal.....	492,024	Department of Public Works—	
Tay River Navigation.....	476,129	Bare Point Breakwater.....	217,996
Trent Canal Improvements.....	559,068	Burlington Channel Improvements.....	1,392,490
Trent River Navigation.....	19,079,651	Canadian Building, London, England.....	1,539,073
Welland Canal.....	27,244,916	Canadian Legation Building, Tokyo, Japan.....	200,000
Welland Ship Canal.....	130,716,890	Canadian Legation Building and Site,	
Miscellaneous.....	125	Washington, D.C.....	477,754
	239,390,937	Cape Tormentine Harbour.....	95,000
Public Works (Railways)—		Esquimalt Graving Dock.....	7,799,761
Department of Transport—		Georgian Bay to Montreal Waterway Survey.....	918,797
Canadian Government Railways—		Government Buildings, Ottawa.....	35,260,968
Canadian Government Railways.....	64,973,475 ⁽¹⁾	Halifax Elevator Site.....	86,512
Cape Breton Railway.....	104,521 ⁽¹⁾	Halifax Harbour Improvements.....	13,025,454
Caraguet and Gulf Shore Railway.....	209,950 ⁽¹⁾	Kingston Graving Dock.....	556,589
Elgin and Havelock Railway.....	33,530 ⁽¹⁾	Land and Cable Telegraph Line.....	348,321
Hudson Bay Railway.....	34,682,535 ⁽¹⁾	Levis Graving Dock.....	971,593
Intercolonial Railway.....	109,826,449 ⁽¹⁾	Miscellaneous Sites for Government Buildings.....	208,012
International Railway of New Brunswick.....	2,681,377 ⁽¹⁾	Miscellaneous Wharves.....	1,223,857
Lotbinière and Megantic Railway.....	336,875 ⁽¹⁾	Montreal Harbour Improvements.....	1,060,343
National Transcontinental Railway.....	160,994,649 ⁽¹⁾	New public buildings for Petitcodiac, N.B.....	1
New Brunswick and Prince Edward Island		Ottawa—Expropriations of property between	
Railway.....	361,541 ⁽¹⁾	Sparks and Wellington Streets, east of Elgin	
Newfoundland Railway.....	25,080 ⁽¹⁾	Street.....	855,581
Northwest Communication System.....	17,884,025 ⁽¹⁾	Port Arthur and Fort William and River Kami-	
Prince Edward Island Railway.....	6,797,222 ⁽¹⁾	nistikwia Improvements.....	16,249,020
Quebec Bridge.....	21,706,664 ⁽¹⁾	Port Colborne Harbour.....	904,459
Quebec and Saguenay Railway.....	7,120,896 ⁽¹⁾	Quebec Harbour Improvements.....	10,326,479
Salisbury and Albert Railway.....	84,390 ⁽¹⁾	Rainy River Lock and Dam.....	134
St. Martin's Railway.....	72,625 ⁽¹⁾	Sorel Harbour Improvements.....	1,806,541
Temiscouata Railway.....	480,000 ⁽¹⁾	St. Andrew Rapids including Red River Im-	
York and Carleton Railway.....	20,976 ⁽¹⁾	provement.....	1,569,777
Other Railways and Miscellaneous—		Saint John Harbour Improvements.....	19,300,823
Auto-ferry vessel for service between Yar-		Tiffin Harbour Improvements.....	481,622
mouth, N. S. and the New England States..	1,035,733	Toronto Harbour Improvements.....	9,331,987
Canada Central Railway—		Toronto, New Dominion Building.....	1,166,647
Peace River Bridge.....	175,000 ⁽²⁾	Upper St. Lawrence River—Channel Improve-	
Digby and Annapolis Railway.....	660,683 ⁽³⁾	ments.....	468,098
Governor General's Cars.....	71,539	Vancouver Harbour Improvements.....	3,600,079
Port Nelson Terminal.....	6,240,096 ⁽²⁾	Victoria Harbour, British Columbia—Improve-	
Residue of cost of steamer <i>Sheba</i>	78,611 ⁽²⁾	ments.....	2,334,089
North Railway.....	250,000 ⁽²⁾	Victoria Harbour, Ontario—Improvements.....	761,802
North Sydney, N.S. and Port aux Basques,		Yukon Territory Works (part).....	1,638,069
Newfoundland, Ferry and Terminals—		Department of Transport—	
Dock and Terminal Facilities, North		Canadian Government Trans-Atlantic Air	
Sydney, N.S.....	2,880,497	Services.....	1,670,000
Dock and Terminal Facilities, Port aux		Civil Aviation—Airways, Airports and radio	
Basques, Newfoundland.....	2,926,061	stations.....	83,916,341
Construction of auto-ferry vessel.....	6,373,302	Eastern Arctic Patrol Vessel.....	3,229,293
Piers "A" and "B"—Ogden Point—		General Service Workboat, Parry Sound,	
Victoria, B.C.....	2,847,399	Ontario, Agency.....	31,385

Net Debt—Concluded**Net Charges to Capital, Other Non-active Accounts and Consolidated Deficit Account from July 1, 1867 to March 31, 1971—Concluded**

	\$		\$
CAPITAL EXPENDITURE—Continued		CAPITAL EXPENDITURE—Concluded	
Public Works (Miscellaneous)— <i>Concluded</i>		OTHER NON-ACTIVE ACCOUNTS—concluded	
Department of Transport— <i>Concluded</i>		Loans— <i>Concluded</i>	
General Service Workboat for use at St. John's, Newfoundland.....	64,556	Department of Transport— <i>Concluded</i>	
Government Shipbuilding program.....	53,325,521	National Harbours Board—	
Hopper barge <i>Chesterfield</i>	233,941	Chicoutimi.....	3,830,286
Icebreaker and Service Vessels.....	9,609,996	Churchill.....	8,857,289
Lighthouse Supply and Buoy Vessel for the West Coast.....	923,360	Halifax.....	29,890,788
Lighthouse Supply and Buoy Vessel for the East Coast.....	1,709,767	Montreal—Jacques Cartier Bridge—Advances for payment of guaranteed interest.....	6,489,605
Lightship for the Port of Saint John, N.B.....	663,406	Quebec.....	52,075,243
St. Lawrence River Improvements.....	110,372,850	Saint John.....	34,770,238
Tug <i>Ocean Eagle</i>	91,071	Three Rivers.....	3,987,356
Vessels for Pacific Ocean Weather Station "P".....	1,770,097		139,900,805 ⁽⁴⁾
Yukon Territory Works (part).....	283,323	Miscellaneous Non-Active Accounts—	
National Harbours Board—		Canadian Pacific Railway (old).....	62,791,435 ⁽³⁾
Churchill Port and Terminals.....	12,790,681	Canadian National Railway Stock.....	359,963,017 ⁽³⁾
Halifax Elevator Site.....	21,538	Soybean Flour Suspense Account (Trade and Commerce).....	125,936
Prescott Elevator.....	4,707,440	Loans and Advances—	
Port Colborne Elevator.....	2,356,218	Sundry Government Agencies—	
Saint John Wharf Site.....	4,531	High Commissioner's Office Suspense (Ex- ternal Affairs).....	2,043
Land in Parish Ste. Foy and Parish of St. Felix de Cap Rouge—Quebec.....	13,602	Soldier and General Land Settlement Loans....	7,079
	424,105,864	Other Governments—	
Military Property and Stores—		Italian Government—Wheat purchases 1915 (Trade and Commerce).....	703
National Defence—		Miscellaneous—	
Military Property and Stores.....	12,585,705	Abasand Oils Ltd. (Energy, Mines and Re- sources).....	1,801,621
Less—Fort Osborne Barracks, Winnipeg.....	—62,947	Victoria Shipowners Ltd.—Balance remaining after liquidation (Transport).....	621,987
St. Helen's Island, Barracks, site.....	—19,783	Investments—	
	12,502,975	Quebec Turnpike Trust Bonds (Finance).....	20,000
Territorial Accounts—		Grand Trunk Railway Preference Stock (Transport).....	121,740
Indian Affairs and Northern Development—		Department of Veterans Affairs—	
Dominion Lands Expenditure to March 31, 1911	10,425,396	University Hospital, Edmonton, Alberta.....	100,000
Less—Received from Dominion Lands.....	—4,275,526		
Northwest Rebellion.....	826,078	Total Other Non-Active Accounts.....	573,554,755
Northwest Territories, Organization.....	1,460,000	Consolidated Deficit Account.....	15,579,964,293
Northwest Territories, Purchase.....	1,460,000		
	9,895,948	Net Debt.....	17,332,774,610
Total Capital Expenditures.....	1,168,855,196		
OTHER NON-ACTIVE ACCOUNTS—		SUMMARY	
Loans—		Capital.....	1,168,855,196
Department of Transport—		Other Non-Active Accounts.....	573,554,755
Canadian Government Merchant Marine, Limited.....	8,098,389	Consolidated Deficit Account.....	15,579,964,293
			17,322,374,244

⁽¹⁾ Included in Statement—Assistance to Railways, footnote ⁽¹⁾.⁽²⁾ Included in Statement—Assistance to Railways, footnote ⁽¹²⁾.⁽³⁾ Included in Statement—Assistance to Railways, footnote ⁽¹¹⁾.⁽⁴⁾ See also Schedule F, explanation No. 32.⁽⁵⁾ Included in Statement—Assistance to Railways, footnote ⁽⁴⁾.

Government of Canada Equity in Crown Corporations as at March 31, 1971

Corporation	Recorded government equity	Unrecorded government equity	Total government equity
	\$	\$	\$
Air Canada.....	(1)240,864,423	32,689,000	279,625,423
Atomic Energy of Canada Limited.....	504,281,873	(2)46,370,616	550,652,489
Bank of Canada.....	(3)5,920,000	24,080,000	30,000,000
Canada Deposit Insurance Corporation.....	11,400,000	31,037,903	42,437,903
Canadian Arsenals Limited.....	4,500,000	30	4,500,030
Canadian Broadcasting Corporation.....	120,635,124	17,806,351	138,441,475
Canadian Commercial Corporation.....	15,500,000	-614,853	14,885,147
Canadian Dairy Commission.....	23,429,629	2,275,243	25,704,872
Canadian Film Development Corporation.....	3,086,814	157,069	3,243,883
Canadian National Railways.....	(4)2,122,549,691	787,792,176	2,910,341,867
Canadian National (West Indies) Steamships Limited.....	325,000	231,488	556,488
Canadian Overseas Telecommunication Corporation.....	42,314,929	40,325,584	82,640,513
Canadian Patents and Development Limited.....	296,199	543,231	839,430
Cape Breton Development Corporation.....	4,000,000		4,000,000
Central Mortgage and Housing Corporation.....	5,038,082,825	(5)39,002,883	5,077,085,708
Company of Young Canadians.....		837,605	837,605
Crown Assets Disposal Corporation.....	*12,580,633	300,000	12,880,633
Defence Construction (1951) Limited.....		31	31
Eldorado Aviation Limited.....		257,039	257,039
Eldorado Nuclear Limited.....	(6)35,246,877	(7)41,244,153	76,491,030
Export Development Corporation.....	354,397,955	23,139,204	377,537,159
Farm Credit Corporation.....	1,176,750,044	30,347,644	1,207,097,688
Freshwater Fish Marketing Corporation.....	4,800,000		4,800,000
Industrial Development Bank.....		21,240,425	21,240,425
National Arts Centre Corporation.....		566,733	566,733
The National Battlefields Commission.....		1,666,148	1,666,148
National Capital Commission.....	61,480,196	122,245,535	183,725,731
National Harbours Board.....	270,238,980	253,324,192	523,563,172
Northern Canada Power Commission.....	49,410,279	(8)15,743,125	65,153,404
Northern Transportation Company Limited.....	16,100,000	(9)8,699,622	24,799,622
Polymer Corporation Limited.....	30,000,000	87,807,745	117,807,745
Royal Canadian Mint.....	1,000,000	664,906	1,664,906
St. Clair River Broadcasting Limited.....		-853,365	-853,365
The St. Lawrence Seaway Authority.....	618,642,920	(10)58,546,124	677,189,044
	10,767,834,391	1,687,473,587	12,455,307,978
*Government equity recorded in schedule H—"Other loans and investments—miscellaneous".....	12,580,633		
Total per schedule F—"Loans to, and investments in, Crown corporations".....	10,755,253,758		

Total government equity represents the loans, advances and proprietary equities as shown in the financial reports of Crown corporations at their respective year-ends falling in the fiscal year ended March 31, 1971 plus any adjustments for transactions with the corporations from their year-end dates to March 31, 1971 as follows: National Harbours Board, \$13,642, Canadian National Railways, \$70,878,454, Central Mortgage and Housing Corporation, \$142,381,495, The St. Lawrence Seaway Authority, \$24,352,131, Canada Deposit Insurance Corporation, \$7,100,000, Cape Breton Development Corporation, \$500,000, Air Canada, \$71,072,000, Northern Transportation Company Limited, \$1,600,000, Eldorado Nuclear Limited, \$2,865,122, Freshwater Fish Marketing Corporation, \$2,900,000, Royal Canadian Mint, \$2,000,000, Export Development Corporation, \$29,761,475.

Included in the unrecorded equity of the Government of Canada in Crown corporations are those amounts which, although designated by certain Crown corporations as proprietor's equity, have been financed by the Government of Canada and charged to government expenditure or to net debt, and have been fully expended in the acquisition of the Crown corporation's capital assets.

Certain corporations are wholly-owned subsidiaries of, or are 50% owned by, other Crown corporations. The equity of the government in the share capital of these subordinate companies is included in "Unrecorded government equity". The relationships between the companies are as follows: Air Canada is a wholly-owned subsidiary of Canadian National Railways; The Seaway International Bridge Corporation, Ltd., is 50% owned by The St. Lawrence Seaway Authority; Eldorado Aviation Limited and Northern Transportation Company Limited are wholly-owned subsidiaries of Eldorado Nuclear Limited; The Industrial Development Bank is a wholly-owned subsidiary of the Bank of Canada; and the St. Clair River Broadcasting Limited is a wholly-owned subsidiary of the Canadian Broadcasting Corporation.

(1) Includes advances on 1971 income deficit, \$1,072,000.

(2) Includes accrued interest of \$44,776,184.

(3) Includes premium on acquisition of capital stock, \$920,000.

(4) Includes advances on 1971 income deficit of Canadian National Railways, \$20,000,000 and loans in respect of Yarmouth-Bar-Harbour ferry services, \$567,620.

(5) Includes accrued interest of \$34,002,883.

(6) Includes premium on acquisition of capital stock, \$1,660,797.

(7) Includes accrued interest of \$1,107,300.

(8) Amount derived from unaudited preliminary statements.

(9) Includes accrued interest of \$379,308.

(10) Includes equity in net income of The Seaway International Bridge Corporation Ltd. \$4,110.

Accounts Receivable at March 31, 1971

Department	Current year	Previous years		Total
		Collectable	Uncollectable	
	\$	\$	\$	\$
Agriculture.....	278,935	206,642	12,748	498,325
Communications.....	10,115	2,668	430	13,213
Post Office.....	42,381		49,191	91,572
Consumer and Corporate Affairs.....	182,219		10,827	193,046
Energy, Mines and Resources.....	324,945	438,930	2,590	766,465
External Affairs.....	641,566	1,782,228	23,141	2,446,935
Finance.....	4,669,745	43,560	4,001,138	8,714,443
Fisheries and Forestry.....	273,915	7,948	2,222	284,085
Indian Affairs and Northern Development.....	445,539	596,302	230,923	1,272,764
Industry, Trade and Commerce.....	46,630	45,472	1,044	93,146
Justice.....	11,522	4,848	2	16,372
Labour.....	159,808	9,710		169,518
Manpower and Immigration.....	502,792	1,171,796	7,771	1,682,359
National Defence.....	8,630,837	9,549,654	5,065	18,185,556
National Health and Welfare.....	3,291,884	2,844,681	282,199	6,418,764
National Revenue.....	101,792,458	317,984,109	20,026,064	439,802,631
Parliament.....	619	1,267		1,886
Privy Council.....	1,748	988	416	3,152
Public Works.....	604,044	3,470,132		4,852,160
Regional Economic Expansion.....	71,000	487,947		558,947
Secretary of State.....	237,676	3,191	829	241,696
Solicitor General.....	669,672	37,349	637	707,658
Supply and Services.....	259,448	299,754	33,267	592,469
Transport.....	5,511,834	430,044	50,866	5,992,744
Treasury Board.....	577,668	27,833	8,217	613,718
Veterans Affairs.....	4,920,965	3,269,243	533,303	8,723,511

(1) Approximately 40% of the dollar value of the amounts shown as collectable is represented by assessments under appeal. Although an assessment under appeal is an amount owing to the Crown, this amount may be reduced on the eventual disposition of the appeal. There is no way of reasonably estimating the possible future reductions of such assessments.

Educational Leave Costs Granted under Section 57 of the Public Service Terms and Conditions of Employment Regulations

Department	No. of employees	Amount of allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$
Agriculture.....	35	217,065	2,618		10,032	1,691		231,406
Communications.....	7	46,858	200		5,800	750		53,608
Post Office.....	3	9,589			3,506	155		13,250
Consumer and Corporate Affairs.....	1	4,516			2,203			6,719
Energy, Mines and Resources.....	4	231,613	5,186	2,000	18,960	3,356	4,403	265,518
External Affairs.....	1	6,991	44		1,498	238		8,771
Finance.....	2	19,680	145		1,119	172		21,116
Fisheries and Forestry.....	62	177,847	11,942	2,242	24,638	126	735	217,530
Indian Affairs and Northern Development.....	14	68,393	3,415		6,230	770	4,438	83,246
Industry, Trade and Commerce.....	14	35,291	1,777		7,023	758	80	44,929
Labour.....	3	8,453						8,453
Manpower and Immigration.....	11	18,856	274	200	3,323	282		22,935
National Defence.....	28	71,261	2,506		3,459			77,226
National Health and Welfare.....	38	366,212	22,433	6,740	20,876	2,289		418,550
Privy Council.....	1	10,000			645			10,645
Public Works.....	6	25,876	190		1,547	166		27,779
Regional Economic Expansion.....	3	15,907	1,443		1,500			18,850
Secretary of State.....	66	57,660	2,488		7,325	750		68,223
Solicitor General.....	17	135,798	96	40	7,553	23		143,510
Supply and Services.....	2		2,873		1,012	89		3,974
Transport.....	53	304,732	7,635	13,862	73,826	610	200	400,865
Treasury Board.....	2	21,613	915		870	160		23,558
Veterans Affairs.....	1	4,469	317					4,786
Totals.....	374	1,858,680	66,497	25,084	202,945	12,385	9,856	2,175,447

Losses of \$1,000 or more due to Accidental Destruction of, or Damage to, Assets which would normally be covered by Insurance had such coverage existed

Department	Buildings..	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Agriculture.....				3,403		3,403
Communications.....			850	2,574	677	4,101
Energy, Mines and Resources.....			86,863			86,863
Fisheries and Forestry.....			5,743	6,537		12,280
Indian Affairs and Northern Development.....	1,878,900	44,800	6,074	23,385	1,100	1,954,259
Labour.....			777		322	1,099
National Defence.....	200,804	419,457	15,812	96,763	49,112	781,948
Public Works.....	22,803		114,085	7,177	1,033,911	1,177,976
Secretary of State—National Film Board.....				6,304		6,304
Solicitor General.....	106,002	38,860	11,305	3,068	1,486	160,721
Transport.....	10,012	5,740	72,272	45,403	3,200	136,627
Treasury Board—National Research Council.....		25	209	1,440		1,674
Totals.....	2,218,521	508,882	313,990	196,054	1,089,808	4,327,255

Report of Surplus Material Disposed of in 1970-71

Department or Agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	\$	\$	\$	\$	\$	\$
Agriculture.....	765	50	48,943	5,257	2,659	257
Communications.....			142,990	3,081	6,291	860
Post Office.....	14,307	881	162	37	36,117	1,034
Consumer and Corporate Affairs.....			278	71	649	36
Energy, Mines and Resources.....	2,196	391	275,306	56,935	36,889	6,505
External Affairs.....			4,265	1,287	188,546	201
Fisheries and Forestry.....	16,539	596	53,534	8,565	21,641	266
Indian Affairs and Northern Development.....	1,789	132	316,238	71,846	38,630	5,410
Industry, Trade and Commerce.....			10,652	16	65,587	
Dominion Bureau of Statistics.....	2,200	200	40,000	300		46
Justice.....					150	
Labour.....			279	96	749	
Unemployment Insurance Commission.....					16,213	
Manpower and Immigration.....	9,472	2,290	5,194	1,008	6,591	6,813
National Defence.....	(1)14,270,086	(1)484,693	(2)60,708,154	(2)3,083,660	4,111,463	1,049,199
Defence Research Board.....	313	30	(3)696,454	(3)25,734	24,859	43,584
Emergency Measures Organization.....			4,132	526	1,348	
National Health and Welfare.....	10,196	453	31,703	3,106	6,524	14,043
National Revenue—						
Customs and Excise.....			3,277	888	5,441	697
Taxation.....					13,031	1,425
Privy Council—						
Central Mortgage and Housing Corporation.....			15,855	6,449	6,564	1,469
Public Works.....	173,483	17,821	(4)572,048	60,556	115,686	11,824
Regional Economic Expansion.....	25,597	1,497	41,875	22,596	267	745
Secretary of State.....			38	13	245	
Canadian Radio-Television Commission.....					1,205	
National Film Board.....			5,197	866	115	
Public Archives.....					450	4,250
Public Service Commission.....	429	60	1,711	371	340	105
Solicitor General—						
Correctional Services.....			26,599	5,680	3,285	3,518
Royal Canadian Mounted Police.....	13,651	1,498	53,561	23,138	99,926	8,401
Supply and Services.....	236,205	13,177	577,914	61,225	301,970	15,816
Information Canada.....	200	10	22,505	1,823	1,835	
Transport.....	192,789	9,784	(5)204,866	28,061	585,961	14,645
Canadian Transport Commission.....					78	
St. Lawrence Seaway Authority.....						
Treasury Board.....					570	
National Research Council.....	42,218	484	230,707	10,820	16,657	3,180
Veterans Affairs.....	2,943	205	49,933	8,183	32,740	80,889
Totals.....	15,015,378	534,252	64,144,370	3,492,194	5,751,272	1,275,218

(1) Includes material for a declared value of \$2,803,468 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$24,850; material at a reported cost of \$323,921 authorized for destruction by Crown Assets Disposal Corporation; and the write-off of samples at a reported cost of \$6.

(2) Includes material for a declared value of \$2,875,165 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$110,308; material at a reported cost of \$605,355 of which Crown Assets Disposal Corporation has authorized the destruction; material at a reported cost of \$218,893 which was disposed of without charge, under authority of section (5E) of the Surplus Crown Assets Act; material at a reported cost of \$561 which was transferred without charge, under authority of section (5D) of the Surplus Crown Assets Act; and the write-off of samples at a reported cost of \$15.

(3) Includes material for a declared value of \$29,722 which was recategorized by Crown Assets Disposal Corporation as scrap and sold for \$125; and material at a reported cost of \$119 of which Crown Assets Disposal Corporation has authorized the destruction.

(4) Includes material at a reported cost of \$276.00 authorized for destruction by Crown Assets Disposal Corporation.

(5) Included in this amount is material at a reported cost of \$4,332, of which Crown Assets Disposal Corporation has authorized the destruction.

Summary of Accounts Properly Chargeable to the Fiscal Year 1970-71 but Carried Over to the Fiscal Year 1971-72

Department	Vote No.	Invoice received on or before April 30, 1971				Invoice received after April 30 1971	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Agriculture.....	1					527	3,466
	5		258		18,792		
	10				42,254	718	7,345
	20		1,365		7,713		8,397
	25		489				
	40			706,117	6,494		146,122
			2,112	706,117	75,253	1,245	165,330
Communications.....	1		3		195		4,188
	5				3,415		558
Post Office.....	10				4,931		14,095
	15				1,234		4,085
			3		9,775		22,926
Consumer and Corporate Affairs.....	1						4,379
	5						13,758
	10						10,844
	15						410
	20						64
	25						998
							30,453
Energy, Mines and Resources.....	1						22,461
	5		1,573				84,087
	Stat.				392,908		2,882,171
	15				133,185		861
	20			119,223	54,615		57,394
			1,573	119,223	580,708		3,046,974
External Affairs.....	1		11		1,258		543
	5				49,487		7,007
Internal Joint Commission.....	30						2,387
Canadian International Development.....	15				625		446
			11		51,370		10,383
Finance.....	1		142				2,883
	10						70
			142				2,953
Fisheries and Forestry.....	1				26,371	732	5,093
	5		2,693		1,131		70,853
	10		191	12,543	12,565		52,769
	15		28	2,992	4,029	12	11,283
			2,912	15,535	44,096	744	139,998
Governor General.....	1					2,000	923
Indian Affairs and Northern Development.....	1					261	521
	5		46		204,800	34	569,795
	10				20,117		93,265
	25				10,454	5,893	8,910
	30			149,563	67,333		15,394
	35				2,010		
	65		20,896		88,280	1,512	14,006
	70				8,736	10	16,426
			20,942	149,563	401,730	7,710	718,317
Industry, Trade and Commerce.....	1		146		1,932	75	6,667
	5				1,110,331		1,656,155
	20		2,494	76,307	63,530		1,504
Dominion Bureau of Statistics.....	30		13,337		25,653	3,070	86,328
			15,977	76,307	1,201,446	3,145	1,750,654

Summary of Accounts Properly Chargeable to the Fiscal Year 1970-71 but Carried Over to the Fiscal Year 1971-72—Continued

Department	Vote No.	Invoice received on or before April 30, 1971				Invoice received after April 30, 1971	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Justice.....	1					6,234	12,570
Labour.....	1				50	3,012	3,050
Unemployment Insurance Commission.....	5				7,686		59,731
					7,736	3,012	62,781
Manpower and Immigration.....	1		277				
	5		169		30,780		19
	10		181		120,547		306,305
	15		82		24,509		
	20		130		74		
			839		175,910		306,324
National Defence.....	1						498
	5			10,267,027	6,512,530		6,629,892
	10				2,059,199		2,138,140
	15				79		5,982
	20			687,047	62		134
	30				2,169		
				10,954,074	8,574,039		8,774,646
National Health and Welfare.....	1		4,637		6,678	22,024	55,576
	5		322		13,019	274	6,059
	10		283		30	22	57
	20		5,397		295,373	9,079	768,564
	25		54,173		111,947	6,552	34,060
	30		42			323	412
	40		64		1,309		10,769
			64,918		428,356	38,274	875,497
National Revenue—							
Customs and Excise.....	1		10,762		180	6,624	6,568
Taxation.....	5					15,862	20,514
			10,762		180	22,486	27,082
Parliament—							
The Senate.....	1		3,962		50		184
House of Commons.....	5		168		1,110		2,724
Library of Parliament.....	10		117		729	148	
			4,247		1,889	148	2,908
Privy Council.....	1					5,152	15,370
Economic Council of Canada.....	25		785		2,901		168
Public Service Staff Relations Board.....	30						1,131
Science Council of Canada.....	35					35	466
			785		2,901	5,187	17,135
Public Works.....	1		570		2,226	142	761
	5				1,359	10	7,382
	10		2,296	44,498	110,961	4,741	160,864
	15				55,841	85	19,246
	20		265		24	537	2,026
	25				45,411	432	1,650
	30				6,358		457
	EMR 15				6,402		
	FF 10				9,075		
	FF 15				58,128		
	IAND			11,343			231
	MI 5				39		
	DND 15				629		
	NHW 30				44,259		52,104
	PO 15						5
	RCMP Stat				17	8	28,132
	SG 5				31,410		188
	MOT 25			68,189	1,194		31,820
	MOT 35				99		
	DVA 45			56,880			
			3,131	180,910	373,432	5,955	304,866

Department	Vote No.	Invoice received on or before April 30, 1971				Invoice received after April 30, 1971	
		Inter-departmental		Other		Inter-departmental	Other
		Insufficient funds	Other reasons	Insufficient funds	Other reasons		
		\$	\$	\$	\$	\$	\$
Regional Economic Expansion.....	1				5,305		5,435
	5						6,266
	10				725,847		1,679,099
					731,152		1,690,800
Secretary of State.....	1		4,232		6,590		5,338
	5					974	429
	15		2,679		243		208
	25		122				458
	30		173,233				23,312
	35		10,333				41,802
	40						385
Canadian Radio-Television Commission.....	60		1		2,075	632	9,571
National Library.....	85		184			346	
Public Archives.....	95		1,368		1,443		297
Public Service Commission.....	100		111,417		49,680	13,332	15,434
			303,569		60,031	15,284	97,234
Solicitor General.....	1				711		2,362
Correctional Services.....	5		13,100		42,133	55	16,838
	10		671		16,128		3,600
	15		10		439	178	2,861
Royal Canadian Mounted Police.....	20		95		20,270	386	28,677
	25					1,653	7,590
			13,876		79,681	2,272	61,928
Supply and Services.....	1				109		492
	5		343		117	159	751
	10				3,812	1	3,720
Information Canada.....	25				530		48,819
			343		4,568	160	53,782
Transport.....	1				8,910		3,086
	5		295,616		85,415	5,914	57,160
	10				1,497	316	21,095
	35		307		127,648	8,735	154,888
	40				1,936	12,272	71,694
Canadian Transport Commission.....	55				6,650		
	60						
			295,923		232,056	27,237	307,916
Treasury Board.....	1						150
National Research Council.....	15				9,417		61
					9,417		211
Veterans Affairs.....	1						124
	15				26		827
	30				214		1,240
	40				131,943		255,102
	45			930	266		
	50				146		2,444
	CIDA 20				1,500		2,555
	DND 5			32,374			5,629
	SG 20				51,875		23,476
				33,304	185,970		291,397
			742,065	12,235,033	13,231,696	141,093	18,775,988

SECTION 12

PUBLIC ACCOUNTS 1970-71

Statements as Required by the Financial Administration Act

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STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended

SECTION 17(8)

Each remission of a tax, fee or penalty of \$1,000 or more granted by the Governor in Council

DEPARTMENT OF AGRICULTURE

Remission of overtime fees:

P.C. 1971-1/467, March 16, 1971, authorized a remission of the difference in fees for Meat Inspection overtime between the increased rates authorized by P.C. 1970-5, January 14, 1970, and the rates authorized by P.C. 1971-1, January 12, 1971, for the period from January 14, 1970, to January 11, 1971, inclusive

DEPARTMENT OF MANPOWER AND IMMIGRATION

Remission of a forfeiture:

P.C. 1970-13/2068, December 8, 1970, authorized the remission of a bond estreated under the provisions of Section 67(2) of the Immigration Act in the case of Pras Ram.....

1,000

Total.....
\$1,000

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE

Remissions of customs and excise duties and taxes (exclusive of those for the benefit of non-profit institutions, Government Departments and Crown Corporations) where the total remitted was \$1,000 or over.

Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

Abbey Electronics Ltd., Rexdale, Ont.....	1,214
Canadian General Electric Co. Ltd., Toronto, Ont..	1,277
Canadian Westinghouse Co. Ltd., Hamilton, Ont.....	23,478
Denlen Electronics Corp. Ltd., Thornhill, Ont.....	1,147
Fairchild Semiconductor, Toronto, Ont.....	5,598
Garrett Manufacturing Ltd., Rexdale, Ont.....	1,361
General Impact Extrusions Manufacturing Ltd., Toronto, Ont.....	2,279
Hermes Electronics Ltd., Dartmouth, N.S.....	43,222
Motorola Electronic Sales Ltd., Toronto, Ont.....	1,985
Radio Engineering Products Ltd., Montreal, Que....	2,356
Raytheon Canada Ltd., Waterloo, Ont.....	8,703
Sumner Tire Automotive Ltd., Moncton, N.B.....	1,451
Valeriot Electronics (Guelph) Ltd., Guelph, Ont....	20,058
Wood Co. Ltd., W. C., Guelph, Ont.....	3,495
	<hr/> 117,624

Remission of taxes imposed under the Excise Tax Act, in cases where, on the basis of expert opinion, it is considered that litigation would not be expedient:

Arrow Timber Co. Ltd., Hearst, Ont.....	3,900
Balfour Guthrie (Canada) Ltd., Vancouver, B.C.....	9,993
Beauchesne Inc., Leo, Warwick, Que.....	40,220
Bonbons Gui Enrg., Charlesbourg, Que.....	1,232
Bonin and Hebert Ltee., Beloeil, Que.....	3,661

Brazier Lumber Co., Sudbury, Ont.....	3,532
Bulkley Valley Forest Industries Ltd., Vancouver, B.C.....	3,657
Crush Beverages Ltd., Toronto, Ont.....	27,610
Dufresne Forest Products Inc., Val d'Or, Que.....	2,404
Feldman Timber Co. Ltd., Timmins, Ont.....	6,559
Feldman Timber (Matheson) Ltd., Timmins, Ont....	4,083
Imperial Lumber Co. Ltd., Edmonton, Alta.....	10,760
Jontz, Larry, Kelowna, B.C.....	1,400
Lecours Lumber Co., Calstock, Ont.....	17,504
Le Syndicat de Normandin Lumber Ltd., Norman- din, Que.....	7,849
Martel and Sons Lumber Ltd., J. E., Chapleau, Ont.	11,049
McChesney Lumber Co. Ltd., Rudolph, Timmins, Ont.....	9,269
Pacific Overland Timber Ltd., Vancouver, B.C.....	8,896
Plant Ltd., Ralph S., Vancouver, B.C.....	24,888
Polar Lumber Co. Ltd., Hearst, Ont.....	3,311
Skyrotors Ltd., Arnprior, Ont.....	14,005
Therrien Inc., J. E., Amos, Que.....	10,017
Wesmak Lumber Co. Ltd., (Kormak Lumber Co. Div.), Sudbury, Ont.....	3,464
Wesmak Lumber Co. Ltd., (Island Lake Lumber Co. Div.), Sudbury, Ont.....	10,072
	<hr/> 239,335

Remission in lieu of drawback of 99% duties and taxes paid on imported petroleum products supplied as ship's stores:

BP Canada Ltd., Montreal, Que.....	12,218
Imperial Oil Ltd., Toronto, Ont. (2).....	241,419
Irving Oil Co. Ltd., Saint John, N.B.....	61,798
Shell Canada Ltd., Toronto, Ont. (2).....	635,899
St. Catharines Fuel Oils Ltd., St. Catharines, Ont. (2)	44,007
	<hr/> 995,341

Remission of Excise duty on beer or spirits lost due to defects in storage facilities or in transportation equipment:

Alberta Liquor Control Board, Calgary and Edmonton, Alta.....	1,103
British Columbia Distillery Co. Ltd., New West- minster, B.C. (2).....	18,677
Carling Breweries Ltd., Rexdale, Ont. (2).....	2,386
Carling Manitoba Brewery Ltd., Winnipeg, Manitoba..	1,047
Commercial Alcohols Ltd., Montreal and Gatineau, Que. (2).....	1,044
Corby Distilleries Ltd., Corbyville, Ont.....	1,183
Dow Brewery Ltd., Montreal, Que. (2).....	6,785
Labatt Breweries of British Columbia Ltd., Victoria and New Westminster, B.C.....	1,360
La Brasserie Labatt Ltée, La Salle, Que.....	6,494
Melchers Distilleries Ltd., Berthierville, Que. (2).....	3,143
Newfoundland Brewery Ltd., St. John's, Nfld.....	12,361
Ontario Paper Co. Ltd., Thorold, Ont.....	40,340
Quebec Liquor Board, Montreal and Quebec, Que....	12,994
Seagram & Sons Ltd., Joseph E., Waterloo, Ont.....	3,627
	<hr/> 112,544

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Agro Copter Enterprises Ltd.....	6,136
Air Windsor Ltd.....	2,681
Airparts (N.Z.) Ltd.....	3,248

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Airspray (1967) Ltd.	6,040
Associated Helicopters Ltd.	3,990
Bell Helicopter Co.	26,180
Canadian Dredge and Dock Ltd.	37,987
Canadian Voyageur Airlines Ltd.	7,292
Cessna Aircraft Co.	2,483
Columbia Construction Helicopters Inc.	46,824
Commander Aviation Ltd.	41,876
Conair Aviation	3,676
De Havilland Aircraft of Canada Ltd.	7,140
Evangel Aircraft Corp.	6,251
Evergreen Air Service Ltd.	5,650
Fairchild Hiller Corp.	800,157
Field Aviation Co.	12,450
Flying Fireman Ltd., The	12,639
Garrett Manufacturing Ltd.	412,156
Geophysical Services Inc.	23,124
Hashman, S.	432,299
Haugen, Laverne	1,007
Hay, Glen R.	1,271
International Jet Air	60,764
Klondike Helicopters Ltd.	47,972
Leavens Bros. Ltd.	93,853
Ministry of Transport—Marine agent	25,272
Murphy, J.	75,954
National Commander Distributors Ltd.	10,585
Northern Helicopters Ltd.	3,264
Oglesby, Steve	1,036
Okanagan Helicopters Ltd.	61,543
Pacific Hovercraft Ltd.	9,116
Pacific Western Airlines	1,076,514
Panarctic Oils Ltd.	136,174
Phaega Corp.	11,223
Questors Surveys Ltd.	170,156
Range Aerial Surveys Ltd.	6,831
Short Bros. and Hartland	38,816
Skyrotors Ltd.	5,612
Technical Enterprises Ltd.	18,844
Trans-Air Ltd.	181,991
Trans Aircraft Co.	49,268
Transwest Airlines Ltd.	18,513
Vaught Helicopters	77,906
	4,083,764

The following Orders in Council were not acted upon during the fiscal year 1970-71:

- P.C. 1955-26/1033, July 7, 1955
- P.C. 1955-20/1157, August 5, 1955
- P.C. 1955-1/1239, August 24, 1955
- P.C. 1955-1/1241, August 26, 1955
- P.C. 1956-18/784, May 24, 1956
- P.C. 1956-16/1339, September 6, 1956
- P.C. 1956-27/1575, October 25, 1956
- P.C. 1956-29/1871, December 19, 1956
- P.C. 1967-24/1621, August 23, 1967

These orders concern equipment, materials and supplies used in projects for maintaining navigation channels, developing power resources and a bridge across the St. Lawrence River in connection with the St. Lawrence Seaway.

P.C. 1956-11/1477, October 3, 1956, concerns equipment, materials and supplies used in connection with a project for dredging in boundary waters in the vicinity of Amherstburg in the Detroit River.

P.C. 1962-21/1067, August 1, 1962, concerns equipment, materials and supplies used in connection with channel improvements in Canadian waters through Pelee Passage and in the western end of Lake Erie.

P.C. 1971-354, February 23, 1971—SOMA Remission Order, 1968-69.

P.C. 1971-11/534, March 23, 1971—Fisher Scientific Co. Ltd., Montreal, Quebec.

P.C. 1971-18/579, March 30, 1971—Quebec Association for the Mentally Retarded.

P.C. 1969-856, April 29, 1969, as amended by P.C. 1970-1274, July 15, 1970—Alaska State Ferry System Vessels Exemption and Remission Order.

P.C. 1969-857, April 29, 1969, as amended by P.C. 1970-701, April 21, 1970—Steamship Carrying Cargo Containers Exemption and Remission Order.

P.C. 1970-6/1297, July 22, 1970—Goods for use in salvage and clean-up operations related to oil tanker "Arrow".

P.C. 1970-958, June 2, 1970—Shirting Fabrics Remission Order.

P.C. 1970-1201, July 8, 1970—Turbine Repair Parts Remission Order.

P.C. 1970-1432, August 19, 1970—Fresh Peaches, Pears and Strawberries Remission Order.

P.C. 1970-2081, December 8, 1970—Pilkington Brothers Canada Limited Remission Order.

P.C. 1971-140, January 26, 1971—Off-Highway Vehicles Remission Order.

P.C. 1969-2202, November 19, 1969—Vinyl Coated Fabrics Remission Order.

P.C. 1970-105, January 21, 1970—Fresh Green and Red Peppers Remission Order.

P.C. 1970-202, February 3, 1970—Electro-conductive Paper Remission Order.

Remission on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies.

Burlington Northern Railway	193,370
Canadian National Railways	392,372
Canadian Pacific Railway	86,135
Chesapeake and Ohio Railway	102,366
Napierville Junction Railway	19,033
Ontario Northland Railway	27,432
Pacific Great Eastern Railway	200,145
Penn Central	91,377
Quebec, North Shore & Labrador	182,554
	1,294,784

To amend reporting in 1969-70 Public Accounts

	Reported in 1969-70	Should have been
Canadian National Railways	1,934,608	1,929,126
Canadian Pacific Railway	234,251	232,341
Chesapeake and Ohio Railway	68,764	68,704
Penn Central (New York Central System)	69,236	68,741

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Remission of duties and taxes on diesel locomotives imported temporarily to furnish sufficient motive power to move export grain shipments to sea and lake ports in Canada during the fiscal year 1970-1971:

Canadian National Railways.....	682,944
Canadian Pacific Railway.....	1,804,199
	2,487,143

Remission of customs duties and excise taxes in excess of that payable on the 1/120th of the value on five railway cars containing railweld equipment during the fiscal year 1970-1971:

Pacific Great Eastern Railway.....	43,439
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Remission of customs duties on goods, tooling, ground support equipment and initial support spares for use in the development, manufacture and initial activities of F5 and T38 type aircraft, with effect from October 1, 1965:

Bristol Aerospace Ltd., Winnipeg, Man.....	22,097
Canadair Ltd., Montreal, Que.....	54,894
Canadian General Electric Co. Ltd., Toronto, Ont.....	5,137
Orenda Ltd., Malton, Ont.....	2,748
	84,876

Remission of sales tax on aircraft and engines imported for use in combined international and domestic service, and of customs duty, sales and excise taxes on aircraft parts, materials and equipment, and commissary and passenger convenience items imported for use on aircraft that are used in combined international and domestic service:

Canadian Pacific Air Lines Ltd., Vancouver, B.C.....	1,427,637
Eastern Provincial Airways (1963) Ltd., Gander, Nfld...	867,505
Nordair Ltd., Montreal, Que.....	397,361
Pacific Western Airlines Ltd., Vancouver, B.C.....	515,894
Transair Ltd., Winnipeg, Man.....	951,500
	4,159,897

Remission of customs duties in respect of certain motor vehicles, and in respect of parts and accessories and parts thereof for such vehicles:

American Motors (Canada) Ltd., Brampton, Ont.....	1,469
Atlantic Truck and Trailer Ltd., Saint John, N.B.....	20,735
B. K. & B. Truck Bodies Ltd., London, Ont.....	2,910
Canadian Motor Industries Ltd., Scarborough, Ont.	187,654
Elcombe Engineering Ltd., Windsor, Ont.....	1,400
Hayes Manufacturing Co. Ltd., Vancouver, B.C.....	188,100
International Harvester Co. of Canada Ltd., Hamilton, Ont. (2)	108,047
Mack Trucks Manufacturing Co. of Canada Ltd., Montreal, Que.....	1,320,724
Motor Coach Industries Ltd., Winnipeg, Man.....	634,938
Société de Montage Automobile Inc., St. Bruno, Que.....	171,615
Universal Carrier Manufacturing Ltd., Edmonton Alta.....	10,310

Walter Motor Trucks Manufacturing Co. of Canada Ltd., Ottawa, Ont.....	4,597
Welles Corp. Ltd., Windsor, Ont.....	5,025
	2,657,524

Remission of duty and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the fiscal year 1970-71 and where in all cases the amount was not less than \$25.00.

A.G.T. Data Limited.....	1,564
A.M.F. Tuboscope Inc.....	19,414
A.S.M. Manufacturing Co.....	1,308
A.V.P. Extrusions Limited.....	1,253
Abe Matthews Engineering Co.....	1,015
Abex Industries of Canada Ltd.....	3,715
Abitibi Panel Products Ltd.....	2,193
Abitibi Paper Company Ltd.....	5,520
Acadian Instruments Ltd.....	1,197
Acco Canadian Company Ltd.....	1,088
Acmetrack Ltd.....	1,849
Adams, J. C. Company Limited.....	2,032
Addressograph-Multigraph of Canada Ltd.....	14,959
Adhesive Engineering Co.....	16,393
Air Canada.....	5,043
Air King Ltd.....	18,744
Ajax Hardware Corp.....	2,904
Ajax Magnathermic Canada Limited.....	1,267
Akhurst-UBJ Machinery Ltd.....	1,321
Albany Felt Company of Canada Ltd.....	3,675
Alberta Government Telephones.....	3,696
Alcan Research and Development Ltd.....	2,876
Algoma Steel Corporation Ltd.....	1,359
Algy Gale Company, The.....	3,861
Alitalia Airlines.....	1,543
Allan Crawford Associates Ltd.....	64,006
Allen-Bradley Canada Limited.....	2,844
Allen Industries Canada Ltd.....	4,491
Alliance Manufacturing Company.....	2,338
Allis-Chalmers, Rumely Ltd.....	6,323
Allstate Insurance Company of Canada.....	1,206
American Can of Canada Ltd.....	2,824
American Can Co. Incorporated.....	1,133
American Standard Product (Canada) Ltd.....	1,089
American Superior Electric Company Ltd.....	13,856
Ametek Incorporated.....	5,408
Ametek Testing Equipment.....	2,478
Amoco Canada Petroleum Company Ltd.....	30,335
Ampex of Canada Ltd.....	30,722
Annual Auto Sport Show Promotions Inc.....	26,508
Applicon Computer Systems Limited.....	1,868
Applied Technology Company.....	1,034
Arlens Company of Canada Ltd.....	1,381
Armco Canada Limited.....	1,357
Armstrong Cork Canada Limited.....	8,681
Arrco/Saxon Company, The.....	2,017
Arrow Hart of Canada Ltd.....	5,951
Assembly of God Church.....	1,111
Astro Electronics Company.....	15,205
Atlantic Aviation of Canada Ltd.....	173,598
Atlas Alloys.....	2,035
Atlas Asbestos Company.....	1,509
Atomic Energy of Canada Ltd.....	2,723
Aurora Plastics of Canada Ltd.....	117,624
Automatic Electric (Canada) Ltd.....	1,654
Automation Industries.....	1,267

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Automotive Products Ltd.....	1,100	Bristol Company of Canada Limited, The.....	2,505
Auto Pallet—Boxes Ltd.....	1,741	British Broadcasting Corporation.....	10,659
Auto Specialties Manufacturing Company.....	1,370	British Leaf Tobacco Company of Canada Limited.....	3,086
Aviation Electric Ltd.....	1,865	British Overseas Airways Corporation.....	22,890
Avon Products of Canada Ltd.....	1,028	Brockead Ganett.....	1,334
B.I.F. Instruments Inc.....	4,520	Brockville Chemical Industries Limited.....	3,310
B.R.H. Associates Ltd.....	2,245	Bro—Dart of Canada Ltd.....	1,396
B. and X. Industries Inc.....	1,102	Brown Boveri (Canada) Limited.....	1,634
Babcock and Wilcox Canada Ltd.....	2,920	Bruning Division of Addressograph—Multigraph of Canada Limited.....	2,419
Back—Simpson Limited.....	2,675	Bryant Computer Products.....	1,917
Bagwell Neal Ltd.....	1,350	Budd Automotive Company of Canada Limited.....	2,888
Bailey Meter Company Limited.....	14,274	Bud Lane and Sons.....	3,488
Bank of Montreal.....	3,568	Buell Engineering Company Incorporated.....	1,030
Barber Die Casting Company Limited.....	32,435	Building Products of Canada Limited.....	1,273
Barber Engineering and Supply Ltd.....	2,308	Bundy of Canada Limited.....	2,276
Barlow, Mr. William.....	3,234	Bunker Roma (Canada) Ltd.....	3,032
Basf Canada Limited.....	1,729	Butler Metal Products Company Ltd.....	1,730
Baton Broadcasting Ltd.....	2,469	Byron Jackson Division, Borg—Warner (Canada) Limited.....	4,987
Battelle Memorial Institute.....	1,254	Bytzek, Harry.....	1,844
Bauer Bros. Company (Canada) Ltd.....	7,017	C.A.E. Industries Ltd.....	4,747
Bausch and Lomb Optical Company Ltd.....	1,523	C.D.P. Computer Data Processors Ltd.....	2,365
Bay Concrete Products Ltd.....	26,832	C.H.C.H. T.V.....	38,850
Bay Trim and Accessories Ltd.....	4,184	C.K.L.W. T.V.....	6,529
B.C. Airlines Limited.....	16,829	C.T.V. Television Network.....	2,915
B.C. Custom Car Association.....	2,436	Canadair Limited.....	17,421
B.C. Hydro and Power Authority.....	1,487	Canada I.T.W. Limited.....	1,057
B.C. Telephone Company.....	2,803	Canada Machinery Corporation Limited.....	1,342
B.C. Television Broadcasting System.....	113,558	Canadian Allis—Chalmers Ltd.....	8,195
Beatty, Albert.....	1,968	Canadian Auto Carriers Ltd.....	2,338
Bechtel Corporation.....	14,760	Canadian Bechtel Limited.....	15,494
Beckman Instruments Inc.....	6,981	Canadian Broadcasting Corporation.....	4,060
Bedard Girard Mechanical Ltd.....	23,789	Canadian Equipment Sales & Service Co. Ltd.....	7,687
Behlen Wicks Corp.....	3,193	Canadian Exploration Limited.....	3,009
Bell Helicopter Company.....	165,723	Canadian Fiberform Limited.....	43,021
Bell and Howell Canada Limited.....	4,041	Canadian Filters Limited.....	29,218
Bell Telephone Company of Canada Ltd.....	8,280	Canadian General Electric Company Limited.....	93,634
Beloit Sorel Walmsley Ltd.....	25,780	Canadian Gypsum Company Limited.....	6,671
Bendix Automotive of Canada Limited.....	2,537	Canadian Industries Limited.....	24,977
Bendix Field Engineering Corp.....	20,859	Canadian Ingersoll—Rand Company Limited.....	12,192
Beneke Industries Limited.....	4,022	Canadian Johns-Manville Company Limited.....	2,617
Benn Iron Foundry Limited.....	3,923	Canadian Kenworth Ltd.....	2,279
Bently Nevada Corp.....	2,927	Canadian Kodak Company Limited.....	10,801
Berger, Dennis.....	1,746	Canadian Marconi Company.....	12,801
Bestpipe Limited.....	1,943	Canadian Meter Company Limited.....	1,911
Betz Laboratories Ltd.....	7,853	Canadian Motor Lamp Company Limited.....	25,252
Binder Tool and Mold Ltd.....	1,113	Canadian Motorola Electronics Limited.....	3,682
Bingham Pump Company Limited.....	26,984	Canadian National Railways Company.....	69,965
Bitusable Limited.....	2,993	Canadian Overseas Telecommunications Corp.....	6,882
Black Clawson—Kennedy Ltd.....	5,037	Canadian Pacific Airlines.....	44,682
Blackstone Industrial Products Limited.....	112,111	Canadian Pacific Railways Company.....	362,872
Boeing of Canada Ltd.....	8,829	Canadian Pittsburg Industries Limited.....	6,003
Bombardier Limitée.....	13,449	Canadian Pneumatic Tool Company Limited.....	18,931
Booth Supply Company Limited.....	2,578	Canadian Pulverizer Company.....	6,170
Border Chemical Company Ltd.....	88,770	Canadian Refractories Limited.....	1,432
Bowaters Newfoundland Ltd.....	11,129	Canadian Seating Company Ltd.....	4,034
Bowmar Canada Limited.....	1,252	Canadian Superior Oil Ltd.....	4,471
Branson Instruments Company Ltd.....	2,018	Canadian Thermos Products Limited.....	63,017
Brass Craft Canada Ltd.....	2,106	Canadian Timken Limited.....	1,011
Braun Electric Canada Ltd.....	1,136	Canadian Trailmobile Limited.....	1,366
Brewer Engineering Labs. Inc.....	2,969	Canadian Westinghouse Company Limited.....	15,535
Brian Engineering Limited.....	1,632	Canadian Worcester Controls Limited.....	16,011
Brinton Carpets Limited.....	1,155	Canadylet—Closures Division of the International Silver Co. of Canada Limited.....	12,609
		Canefco Limited.....	1,618

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Canplas Industries Ltd.....	169,154	Danson Corporation Limited.....	4,489
Canron Limited.....	3,927	Datap Systems Limited.....	9,588
Cantech Controls Ltd.....	3,683	Davidson Rubber Company Incorporated.....	12,192
Canteltech Limited.....	3,871	Decor Metal Products Limited.....	4,729
Capilano Leisure Industries.....	1,877	Deere, John, Limited.....	4,585
Carrier Ontario Distributors Ltd.....	6,066	de Havilland Aircraft of Canada, Ltd., The.....	1,392
Carter-Waterloo, A Division of Waco General Industries Limited.....	1,552	Deltaire Industries Limited.....	1,116
Cataphote Corporation.....	3,269	Department of Energy, Mines & Resources.....	18,349
Centennial Productions.....	12,370	Department of National Defence.....	22,616
Central Canada Exhibition Association.....	5,036	Department of National Revenue (Taxation).....	5,515
Centralab Canada Limited.....	4,033	Department of Transport.....	6,267
Cerelli, Romano.....	11,121	De Vilbiss Company, The.....	4,068
Cessna Aircraft Company, The.....	1,053	Digital Equipment of Canada Limited.....	61,539
Chemcell Limited.....	3,888	Dillingham Corporation.....	13,726
Chemical Leaman Tank Lines Incorporated.....	11,128	Dirgard Incorporated.....	7,765
Chevron Oil Company.....	9,314	Distillers Corporation Limited.....	1,278
Chicago Metallic Western Hemisphere Ltd.....	16,919	Ditto of Canada Limited.....	1,779
Chinook Films.....	1,461	Dodge Manufacturing (Canada) Limited.....	1,449
Chrysler Boat Corporation.....	12,620	Dominion Cutout Limited.....	1,874
Chrysler Canada Ltd.....	9,626	Dominion Forge Company.....	15,948
Chrysler Corporation.....	7,867	Dominion Foundries and Steel Limited.....	4,665
Church of God in Christ Mennonite.....	2,154	Dominion Glass Company Limited.....	10,031
Circle F (Canada) Ltd.....	1,247	Dominon Steel and Coal Corporation Ltd.....	2,501
Clair Brothers Incorporated.....	3,098	Dominion Welding Engineering Company Ltd.....	2,338
Clark Equipment of Canada Ltd.....	26,755	Domtar Fine Papers Limited.....	3,438
Clarke Limited, H. F.....	6,490	Domtar Newsprint Limited.....	1,683
Clayton, George D. & Associated Inc.....	1,472	Domtrec Sales Limited.....	5,824
Codex Corporation.....	8,474	Donahue, P. R.....	1,579
Cole Steel International Limited.....	23,749	Donn Products (Canada) Limited.....	44,189
Collins Radio Company of Canada Limited.....	5,499	Do-Ray Lamp Company (Canada) Limited.....	7,274
Columbia Records of Canada Limited.....	1,487	Douglas Aircraft Company of Canada Ltd.....	3,017
Columbus McKinnon Limited.....	2,011	Dow Chemical of Canada Limited.....	3,905
Combined Marker Quotations Limited.....	4,010	Dresser Clark Division of Dresser Industries.....	3,849
Commander Aviation Limited.....	6,412	Drummond Welding & Steel Works Limited.....	1,034
Commercial Computers Incorporated.....	7,721	Dunlop Canada Limited.....	10,830
Compagnie Generale de Geophysique.....	1,645	Duomat Machinery Limited.....	5,563
Comprehensive Distributors Limited.....	9,720	DuPont of Canada Limited.....	25,239
Computer Sciences Canada Limited.....	2,782	Eagle Electric of Canada Limited.....	7,909
Computing Devices of Canada Limited.....	11,728	Eagle Toys Limited.....	4,384
Concrete Pipe Company.....	3,897	East Side Stamping Limited.....	25,302
Conesco Equipment Limited.....	4,708	Eaton Automotive Canada Limited.....	2,219
Consolidated Aviation Fueling & Services.....	1,467	Eber-East Products Limited.....	5,525
Consolidated Computer Services Limited.....	3,133	Eddy, E. B., Company, The.....	45,175
Continental Can Company of Canada Ltd.....	1,148	Edo Commercial Corporation.....	9,675
Control Data Canada Limited.....	52,970	Edwards of Canada.....	4,902
Control Lighting Limited.....	2,538	Ekco Canada Limited.....	40,862
Controls Company of Canada Limited.....	1,763	Elan Tool & Die Limited.....	3,653
Cooper-Bessemer of Canada Limited.....	4,812	Electroglas Incorporated.....	1,164
Cope, A. and Sons Limited.....	2,435	Electronetic Systems Limited.....	24,416
Corning Glass Works of Canada Limited.....	56,110	Electronic Associates of Canada Limited.....	13,972
Corrosion Service Company Limited.....	1,066	Electro Physical Instruments Limited.....	3,028
Cosa Corporation.....	4,426	Electro Porcelain Limited.....	11,681
Coulter Electronics of Canada Limited.....	1,288	Elliott Industrial Equipment Company.....	2,729
Coulter Manufacturing Company.....	2,226	Eltra of Canada Limited.....	8,863
Crawford-Berrill Industries Limited.....	2,216	Empire Stevedoring Company Limited.....	3,140
Creative Workshop Limited.....	1,559	English Electric—A.E.I. (Canada) Ltd.....	5,479
Cunningham, W. H. & Hill Limited.....	5,994	Ensite Limited.....	5,653
Cutler-Hammer Canada Limited.....	3,011	Eric Sullivan Associates Limited.....	1,537
Cyanamid of Canada Limited.....	4,105	Esco Limited.....	8,259
Daisy/Heddon Limited.....	34,287	Evans Rule Company Limited.....	2,464
Dana Corporation.....	1,934	Evergreen Helicopters Incorporated.....	1,974
		Eversharp of Canada Limited.....	5,406
		Ex-Cell-O Corporation of Canada Limited.....	1,976
		Execaire Aviation Limited.....	7,328
		Fab-Tec Manufacturing Processes (Canada) Limited.....	7,024
		Fairchild Hiller Corporation.....	144,228

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Falconbridge Nickel Mines Limited.....	1,788	Gulf Oil Canada Limited.....	3,132
Fauteux Building Supplies Limited.....	3,681	Gulton Industries (Canada) Limited.....	1,555
Fedder Data Centers Canada Limited.....	6,982	H. M. Harper Company Ltd.....	1,303
Feiertag, H. T.....	1,784	Haley Industries Limited.....	3,189
Ferranti—Packard Limited.....	1,602	Hall, George R. Inc.....	3,916
Ferro Technique Limited.....	1,243	Hall Lamp Co. of Canada Ltd.....	21,310
Field Aviation Company Limited.....	1,712	Hamilton Kent of Canada Ltd.....	1,391
Film Canada Presentations Limited.....	2,707	Hammond Latino Americana S.A.....	2,026
Filtro Electric Limited.....	1,440	Handy Products Company Ltd.....	1,087
Finning Tractor (1959) Limited.....	6,826	Harris J. and Sons Limited.....	21,282
Fisher Scientific Company Limited.....	1,377	Harvey Hubbel of Canada Ltd.....	3,792
Ford Motor Company of Canada Limited.....	25,272	Hashman, Sam.....	6,140
Formold Plastics of Canada Limited.....	7,287	Hayes—Dana Limited.....	7,547
Forte Engineering Company.....	1,366	Heathcote, W.....	2,631
Foster Wheeler, Limited.....	1,589	Hedrick Blessing Ltd.....	1,689
Foundation Company of Canada Limited, The.....	11,977	Heroux Limited.....	1,367
Foxboro Company, Limited, The.....	2,293	Hesston Industries Ltd.....	1,922
Franklin Manufacturing Company (Canada) Limited.....	9,288	Hewlett—Packard Canada Ltd.....	117,836
Frederic Electronics Corporation.....	1,313	Hewlett—Packard Ltd.....	1,905
Fred Surridge Limited.....	5,670	Heywood—Wakefield Company of Canada Limited.....	1,941
Friden Division Singer Company of Can. Ltd.....	5,002	Hi-Fidelity Shop.....	4,425
Frigidaire Division, General Motors of Canada Limited.....	2,096	Hill & Sons, J. M.....	1,173
Fuller Brush Company Limited.....	3,467	Hillsbow Aviation.....	8,315
Funcraft Toys Incorporated.....	1,655	Hogopion, Dr. J. M.....	1,932
Funcraft Vehicles Limited.....	2,006	Holophane Co. Limited, The.....	27,065
Futurmill (Canada) Limited.....	5,910	Holt Renfrew Company Ltd.....	5,447
G. D. White Equipment.....	11,249	Homeshield Industries Limited.....	2,169
Galt Metal Industries Limited.....	1,530	Honeywell Controls Limited.....	35,369
Gates Rubber of Canada Limited.....	3,756	Hoover Chemical Products Division.....	3,906
Gelman Instruments Company.....	4,112	Hoskin Scientific Limited.....	2,096
General Computer Corporation.....	1,254	Hospital for Sick Children.....	2,347
General Impact Extrusions (Manufacturing) Limited.....	1,512	Hotwork Inc.....	6,793
General Motors of Canada Limited.....	48,488	Houdaille Industries Limited.....	8,812
General Motors of Canada Limited, Diesel Division.....	4,999	Houdaille Machine Tools of Canada.....	1,424
General Motors of Canada Limited, Fisher Body Div.....	2,177	Houdaille Oshawa Ltd.....	1,118
General Radio Limited.....	1,715	Hudson Bay Diecasting Ltd.....	12,782
General Railway Signal Corporation.....	2,970	Hughes Aircraft Limited.....	1,420
General Riggers & Erectors of Canada Ltd.....	24,134	Hughes Boat Works Ltd.....	1,881
General Time of Canada Limited.....	3,581	Huron Steel Products Company Limited.....	3,084
Geni Products of Canada Ltd.....	1,936	Husky Oil Ltd.....	4,567
Geo. Space Canada Ltd.....	1,308	Hydro Electric Power Commission of Ontario.....	16,794
Gilbarco Canada Ltd.....	2,289	Hydro-Québec.....	1,016
Gilford Instruments Labs Inc.....	1,216	Hy-Hoe of Canada Ltd.....	5,609
Gillette of Canada Limited.....	5,578	I.B.M. Canada Ltd.....	162,618
Glidden Company, Division of SCM (Canada) Ltd.....	1,113	I.D.I. Electric (Canada) Limited.....	1,845
Globe & Mail Limited, The.....	28,212	I.E.C.—Holden Limited.....	1,699
Globe Universal Sciences Canada Ltd.....	9,833	I.T.T. Lighting Fixture Division of I.T.T. Canada Limited.....	1,467
Golden Eagle Canada Limited.....	1,809	Icarus Productions Incorporated.....	44,451
Golden Products of Canada Limited.....	2,703	Ideal Toy Co. of Canada Ltd.....	17,662
Goodrich, B.F. Canada Limited.....	4,177	IlSCO of Canada Ltd.....	3,107
Goodyear Tire & Rubber Co. of Canada Limited, The.....	26,520	Imperial Oil Limited.....	14,624
Gore Illustrations.....	2,096	Independent Cart Storage Company Ltd.....	1,204
Gorman—Rupp of Canada Limited.....	2,233	Indiana Steel Products Company of Canada Limited.....	2,670
Grace Containers Ltd.....	6,539	Industries Provinciales Limitée.....	1,306
Graco Pumps of Canada Ltd.....	3,207	Inspeconic Corporation.....	1,390
Gregory Fasteners Ltd.....	2,679	Instronics Company Limited.....	17,315
Greyhound Computer.....	2,092	Instronics Techno-Products Ltd.....	12,676
Ground/Data Corporation.....	2,634	Interdate.....	1,239
Guildline Instruments Limited.....	1,892	International Business Machines Ltd.....	11,503
		International Council of Nurses Hargrove Displays Incorporated.....	73,899
		International Congress of Group Medicine.....	2,338
		International Games of Canada Ltd.....	7,603
		International Good Music Association of Broad- casters.....	11,910

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

International Harvester Co. of Canada Limited.....	11,952	Loma Linda University.....	7,984
International Hydrodynamics Company.....	1,729	London Metallizing & Machine Co. Ltd.....	1,174
International Industrial Contracting.....	2,890	Longines Wittnauer Company Canada Limited.....	2,150
International Nickel Company of Canada Limited, The.....	31,787	Louis Albert Associates.....	11,096
International Tools Limited.....	20,836	Louis Marx & Company of Canada Ltd.....	14,266
International Video Corporation Ltd.....	9,316	Lubrizol of Canada Ltd.....	2,997
Interprovincial Equipment Limited.....	3,004	Lunkenheimer Morrison Canada Ltd.....	6,417
Iowa Mold Tooling Co. Inc.....	6,714	Lux Time (Canada) Limited.....	3,425
Irving (J. D.) Limited.....	21,309	Lynch Communication Services Incorporated.....	4,342
Irving Refining Limited.....	6,309	M.G.D. Graphic Systems.....	1,554
Irwin Toy Limited.....	14,517	M.L.W.-Worthington Limited.....	7,350
Jackson Unitools Limited.....	4,542	MacDonald, Gerard S.....	2,504
Jacuzzi Canada Ltd.....	11,148	MacMillan Bloedel Limited.....	22,780
Jarvis, Stanley L. Associates.....	4,354	Magnavox International Incorporated.....	4,150
Jas. Howden & Parsons of Canada Ltd.....	4,907	Magnetic Analysis Corporation.....	1,256
Jax Mold and Machine Ltd.....	1,897	Magnetic Metals of Canada Limited.....	1,578
J-Mar Electronics Limited.....	1,468	Maine & N.B. Electric Power Company Ltd.....	4,311
J.N.O. Racing Enterprises.....	3,377	Makor Information Systems.....	1,980
John Levis Incorporated.....	5,212	Management T.V. Systems Incorporated.....	11,731
Johnson Controls Ltd.....	17,246	Manley, F. & Sons Ltd.....	3,537
Johns Scientific, O.H.....	1,661	Manning Seed Company Ltd.....	2,889
Johnstone, T. W. Company Ltd.....	9,346	Mannix Company Ltd.....	54,131
Joy Manufacturing Company (Canada) Limited.....	1,890	Maple Leaf Mills Limited.....	1,674
Just Equipment and Supply Company.....	1,293	Marbon Division, Borg-Warner (Canada) Limited..	24,626
K.S.H. Industries Limited.....	9,133	Marcona Shipping Corporation.....	3,339
Kalium Chemicals Limited.....	1,402	Massey Ferguson Limited.....	1,561
Kamloops Pulp and Paper Co. Ltd.....	1,593	Mattel Canada Ltd.....	2,281
Kamyr Incorporated.....	7,301	Matthews Group Ltd.....	3,920
Kamyr Installations Incorporated.....	1,327	Mayo Helicopters.....	5,418
Kawneer Company Canada Limited.....	2,167	McCain Foods Limited.....	1,088
Kelsey-Hayes Canada Limited.....	23,410	McPhar Geophysics Limited.....	7,512
Kemp Products Limited.....	1,528	Meeker, Mr. Ralph.....	4,706
Kennedy Von Saun Corp.....	1,685	Megatronix Limited.....	2,946
Kennedy, Wm. G.....	1,898	Meridian Corporation.....	1,329
Kenner Products (Canada) Ltd.....	21,304	Metro Goldwyn Mayer Productions.....	1,291
Keuffel & Esser of Canada Ltd.....	3,134	Michigan Consolidated Gas Company.....	2,038
Kimberley-Clark of Canada Limited.....	11,109	Midland Industries Ltd.....	17,305
King Resources Company.....	6,324	Miles Laboratories Ltd.....	1,591
Koppers of Canada Ltd.....	15,378	Milton Roy Industries Ltd.....	2,495
L.F.E. Corporation.....	3,626	Mindevco Corporation Limited.....	20,230
L.M. & Company of Canada Ltd.....	8,464	Minnesota Mining & Manufacturing of Canada Limited.....	15,323
Lafarge Concrete Ltd.....	2,408	Mobile Industries.....	4,209
Lakeside Farms Ltd.....	3,027	Mohawk Airlines Incorporated.....	1,554
Lamont Geological Obs. of Columbia University...	1,930	Moore Dry Kiln Company of Canada Limited.....	1,066
Lange Canada Limited.....	2,672	Moore Instrument Co. Ltd.....	1,623
Larry Lansburgh Films Incorporated.....	7,695	Morbark Equipment.....	3,805
Lassonde Plastiques Industries (1966) Ltd.....	1,647	Morval Durofoam Ltd.....	1,096
Lau Products Ltd.....	2,635	Motorola Military & Aerospace Elect. of Canada...	1,232
Laurion Equipment Company.....	4,233	Motor Wheel Industries (Chatham) Limited.....	14,874
Leach Corporation.....	1,649	Multipe Toymakers Canada Ltd.....	13,891
Lear Siegler (Canada) Ltd.....	5,082	Mutch Distributing Company Ltd., A. B.....	1,367
Lenkurt Electric Co. of Canada Ltd.....	10,080	N.B. Broadcasting Company.....	1,391
Lennox Industries (Canada) Limited.....	2,820	N.S. Tractors & Equipment.....	11,285
Lever Brothers Limited.....	41,366	Napanee Industries (1962) Limited.....	2,331
Libby McNeill & Libby of Canada Limited.....	1,161	Napierville Junction Railway Company.....	19,357
Liftow Limited.....	2,115	National Auto Radiator Mfg. Co. Limited.....	25,183
Lincoln Foundry Limited.....	1,634	National Cash Register Co. of Canada Limited, The	7,752
Litton Medical Products of Canada Ltd.....	1,144	National Electronics.....	2,752
Litton Systems (Canada) Limited.....	12,754	National Lift Truck Limited.....	1,707
Living Sea Corporation.....	5,433	National Rubber Company Limited.....	6,415
Lockheed Offshore Petroleum Services Limited.....	2,176	National Steel Car Corp. Limited.....	1,467
		Naval Engineering Test Establishment.....	4,499
		Nehls O'Connel Incorporated.....	11,522
		New Holland Division, Sperry Rand.....	1,253
		Newman-Green of Canada Ltd.....	1,289

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c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Nicon Trading Company Ltd.	3,021
Noble, F. H. & Company (Canada) Ltd.	2,564
Nooter Corporation	18,691
Noranda Copper Mills Limited, The	1,004
Noranda Mines Limited	1,208
Nordair Corporation Limited	5,860
Nordentscher Rundfunk	4,926
Noremac Instruments Corporation	2,564
North Eastern Terex Distributors Ltd.	1,642
Northern Electric Co. Limited	6,920
Nortown Refrigeration	1,167
Nutone Electrical Manufacturing Co. of Canada Limited	1,656
Okanagan Helicopters Limited	4,271
Old Fashion Revivals	1,220
Onli Computer Service	1,884
Ontario Hydro	6,276
Ontario Institute of Studies and Education	1,049
Ontario-Minnesota Pulp and Paper Co. Limited	1,444
Ontario Steel Products Co. Limited	6,319
Otis Pressure Controls Limited	7,950
Ottawa—Cornwall Broadcasting Ltd.	2,612
Outboard Marine Corporation of Canada Ltd.	2,608
Overseas Funds Service Corporation	4,895
Owen Racing Organization	2,099
O-Zali Films	16,893
Pacific Great Eastern Railway Company	155,877
Pacific Hovercraft	17,941
Pacific Prestress Ltd.	1,349
Pacific Western Airlines Ltd.	7,454
Parker Brothers Games Limited	29,063
Parks Cramer Company	1,437
Parsons Construction Company, Ralph M.	12,460
Peacock Brothers Limited	4,475
Perkins Elmer (Canada) Limited	1,855
Perkins Engines Canada Limited	1,190
Peter—Austin Manufacturing Company	1,667
Philips Broadcast	1,675
Philips Electronics Industries Ltd.	1,109
Philpott Company Ltd., G. M.	1,296
Pioneer Saws Ltd.	1,024
Pittsburgh Des Moines Steel Company	1,971
Plastic Molders Ltd.	1,722
Plax Canada Limited	8,087
Pohocycles, Egan	1,308
Polymer Corporation Limited	1,439
Polyurcon Ltd.	1,315
Porter, H. K. Company (Canada) Limited	1,391
Post Office Department	1,137
Power Regulator Company of Canada Limited	1,317
Precision Plastic Products Ltd.	4,049
Presbyterian Church Wager Company	17,847
Probe Training and Development	1,374
Procor Limited	1,591
Proctor & Gamble Company of Canada Limited	2,642
Proctor—Lewyt Division of S.C.M. (Canada) Ltd.	1,266
Producers Row Incorporated	1,759
Protective Plastics Limited	2,154
Pulsation Controls	2,082
Quaker Oats Company of Canada Limited, The	6,834
Quebec Air	1,734

Quebec North Shore and Labrador Railway Company	77,048
R.C.A. Limited	22,230
R.N.G. Oil Equipment Company	2,675
R.O.R. Associates Limited	8,388
Radio Engineering Products Limited	1,640
Radionics Limited	4,749
Radmark Engineering Sales Ltd.	2,135
Railway & Power Engr. Corporation Ltd.	1,078
RAY Geophysical Limited	38,554
Raymond Concrete Pile Co. Limited	5,280
Raytheon Canada Limited	31,716
Reflex Corporation of Canada Ltd.	12,788
Reid Robertson & Co.	5,792
Reliance Electric & Engr. Canada Limited	5,019
Reliance Electric Limited	3,657
Reliance Products Ltd.	2,317
Randell Tractor & Equipment Company Ltd.	8,082
Rex Chainbelt (Canada) Ltd.	1,407
Richmond Hill Laboratories Limited	16,414
Roadwin Contracting	1,322
Robert Allworth Limited	4,312
Robert Morse Corporation Limited	4,993
Rolls-Royce (Canada) Limited	7,763
Rothmans of Pall Mall Canada Limited	1,049
Rubbermaid (Canada) Ltd.	29,652
Ruston Diesels Limited	1,268
S.C.M. (Canada) Limited	1,185
S. & C. Electric Canada Limited	2,448
Samsonite of Canada Ltd.	7,258
Sanders Associates Inc.	2,394
Sangamo Electric	2,337
Saskatchewan Minerals, Sodium Sulphate Division	3,016
Satellites Motorsport Club	2,832
Saunders Construction Incorporated	1,770
Scherer, R. P. Limited	1,311
Scott Paper Company	21,908
Scrimshaw, G. W.	19,765
Seal-Spout of Canada Limited	1,878
Sears Ltd.	1,911
Seattle Opera Association	1,772
Sedco Exploration Limited	1,898
Sehl Engineering Limited	28,537
Seigler Corp. of Canada Ltd.	19,507
Selcan Limited	29,028
Service Master of Hamilton	3,330
Service Master of Toronto	6,449
Shafer Value Company of Canada Ltd.	2,165
Shell Canada Limited	19,079
Sherman Mines	2,671
Shaw Sound Incorporated	2,477
Siemens Canada Limited	1,689
Sigma Instruments Canada Limited	1,042
Silbrico Corporation	7,865
Simpson, A. G. Company Limited	5,286
Simpson-Sears Ltd.	1,114
Singer Company of Canada Ltd.	1,136
Singer Friden Division	2,618
Sixth World Highway Association	2,842
Smith Industries North American Ltd.	1,383
Soletanche & Radio of Canada Ltd.	3,645
Somerville Industries Limited	3,093
Somerville Plastics	3,025
Spalding, A. G. & Bros. of Canada Limited	1,175
Spar Aerospace Products Ltd.	2,278
Sparton Controls Limited	14,934

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Sperry Gyroscope Ottawa Limited.....	1,524	United Aircraft of Canada Limited.....	230,902
Spruce Falls Power & Paper Co. Limited.....	2,180	United Geophysical Company of America.....	1,304
Square D Company Canada Limited.....	2,500	Universal Pictures Ltd.....	3,671
Standard Sound Systems Co. Ltd.....	3,324	University of British Columbia.....	4,078
Stanley-Berry Limited.....	2,869	University of Waterloo.....	1,089
Stanley Works of Canada Limited.....	2,991	Upton Bradeen and James Limited.....	3,762
Starlite Equipment Rentals.....	16,732	Valenite-Modco Limited.....	34,869
Starlite Industries Inc.....	1,793	Vallkenburgh, B., Limited.....	2,342
Steel Co. of Canada Limited, The.....	4,293	Vas, Miss Judith.....	2,304
Steelman Gas Limited.....	1,078	Varian Associates of Canada Ltd.....	25,054
Stereodyne (Canada) Ltd.....	1,017	Versatile Knitting Company.....	1,162
Sternson Limited.....	2,140	Vestshell Inc.....	1,772
Sumitomo Shoji Canada Ltd.....	11,684	Viatrone Computer Systems of Canada Ltd.....	3,075
Sun-Rype Products Ltd.....	3,543	Vickers Division, Sperry Rand Canada Limited.....	3,011
Sunbeam Corporation (Canada) Limited.....	13,558	Vico Vibration Control.....	1,314
Sundstrand-Engelberg Inc.....	1,534	Victor Comptometer Limited.....	1,009
Supreme Castings & Manufacturing Co.....	1,044	Wabco Construction Equipment Division.....	2,181
Sylvania Electric (Canada) Ltd.....	10,946	Wahl Clipper Corp. of Canada.....	2,084
Sylvania General Telephone (Canada) Ltd.....	1,418	Wajax Equipment Limited.....	1,003
Syroco Canada Limited.....	2,736	Wakefield Lighting Limited.....	20,356
Systems Dimensions Ltd.....	4,955	Walbar Machine Products of Canada Ltd.....	1,896
Sywak Sales Company Limited.....	1,046	Walker, Hiram & Sons Limited.....	3,089
T. & T. Technology Incorporated.....	1,227	Wallace Sterling (Canada) Limited.....	3,254
Take One Productions.....	3,453	Walter Kiddie Company of Canada Ltd.....	2,572
Taylor Electric Mfg. Co. Limited.....	6,524	Wang Laboratories Canada Ltd.....	3,340
Technicon International of Canada Limited.....	14,777	Wardair Canada Limited.....	1,581
Teledyne Systems Company.....	4,731	Warner Bros.—Seven Arts Records of Canada Ltd..	3,242
Telso Products Limited.....	7,300	Weller Electric Canada Limited.....	1,536
Tennant Company, G. H.....	1,621	Welmet Industries Limited.....	1,098
Terra Marine Scoop Company.....	13,444	West Bend of Canada Ltd.....	2,313
Tex Tan Kenway Leather Co.....	2,117	West Coast Transmission Company.....	1,074
Textron Canada Ltd., Lighting Division.....	1,938	Westeel-Rosco Limited.....	3,070
Therm-O-Disc (Canada) Ltd.....	2,912	Western Electronic Systems Co. Ltd.....	2,061
Thermon Canada Limited.....	2,244	Western Ontario Broadcasting Co. Ltd.....	8,336
Thiokol Canada Limited.....	1,959	Western Ski Promotions.....	1,170
Thiokol Fibres Canada Ltd.....	2,341	Western Totalizator.....	2,064
Thompson Products Limited.....	2,087	White Mop Wringer Co. of Canada Ltd.....	2,243
Timberjack Machines Limited.....	7,655	Whittaker Electronics Limited.....	6,075
Toby Rankin Photographer.....	1,982	Whitmoyer Cunningham Feedatives Ltd.....	1,353
Todco Division of Overhead Door Corp.....	1,912	Who is Harry Kelleman Company.....	18,603
Todco Racing Car Limited.....	1,715	Wickman, A.C. Limited.....	4,142
Tonka Corporation Canada Limited.....	976,189	Wilding Incorporated.....	6,252
Torin Manufacturing (Canada) Ltd.....	22,567	Wilding Enterprises Incorporated.....	14,220
Toronto Plastics Limited.....	4,027	Wilding Studios.....	8,999
Town of St. Stephen.....	1,412	Williams, A. R. Machinery Company Ltd.....	3,666
Trane Co. of Canada Limited.....	8,650	Williams & Wilson Limited.....	1,849
TransAir Limited.....	9,156	Windsor Symphony Society.....	1,379
Trans Canada Pipelines Ltd.....	1,288	Woodbridge Moulded Products Limited.....	6,464
Transogram Canada Limited.....	10,227	Woodstream Corporation.....	19,148
Transportation Refrigeration Ltd.....	1,298	Wooley, Glenn S. & Co. Ltd.....	1,492
Triton Inc.....	4,370	Worldwide Church of God.....	14,091
Trout Fishing in America Film.....	1,970	Xerox of Canada Ltd.....	1,391
Truck Engineering Limited.....	12,506	Xerox Data Systems Incorporated.....	22,287
Truckweld Equipment Ltd.....	6,553	Xyno Plastics Limited.....	1,991
Tupperware Home Parties Ltd.....	330,568	Young Life of Canada.....	3,869
Turchin Industries Ltd.....	2,059	Zenith Radio Corporation of Canada Ltd.....	1,321
Turnelle Associates Limited.....	4,552	Zero Manufacturing Company.....	2,225
Turner Golds Brownes Associates.....	4,354		
Unimation Inc.....	2,184		
Union Carbide Canada Limited.....	23,905		
Uniroyal Ltd.....	4,542		
Uniswitch Corporation.....	1,535		

9,130,829

The following remissions were granted on the recommendation of the Minister of Finance, the Minister of Industry, and the Treasury Board under the Automotive Adjustment Assistance Programme, the stated purpose of which is to help Canadian manufacturers of automotive parts and accessories improve their competitive position by encouraging modernization and efficiency

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

in their industry. The remissions cover a certain part of the customs duty and sales tax paid on machinery or equipment not available from Canadian producers for use in production of original equipment motor vehicle parts:

Bowltex Ltd., Windsor, Ont.	4,324
Budd Automotive Co. of Canada Ltd., Kitchener, Ont. ⁽²⁾	138,231
Butler Metal Products Co. Ltd., Preston, Ont.	12,691
Canadian Motor Lamp Co. Ltd., Windsor, Ont.	1,257
Colonial Tool Co., Windsor, Ont.	2,351
Daal Specialties Ltd., Windsor, Ont.	31,568
Decor Metal Products Ltd., Midland, Ont.	5,160
Fab-Tec Manufacturing Processes (Canada) Ltd., Windsor, Ont.	14,090
Freedland Industries Ltd., Windsor, Ont.	10,172
Galt Metal Industries Ltd., Galt, Ont.	1,482
General Motors of Canada Ltd., Oshawa, Ont.	97,593
Hayes-Dana Ltd., Thorold, Ont.	69,400
Houdaille Oshawa Ltd., Oshawa, Ont.	1,051
Kelsey-Hayes Canada Ltd., Windsor, Ont.	3,014
LaSalle Machine Tool of Canada Ltd., Windsor, Ont.	9,426
McKinnon Industries Ltd., St. Catharines, Ont.	389,149
Midland-Ross of Canada Ltd., LaSalle, Que.	99,759
National Auto Radiator Manufacturing Co. Ltd., Windsor, Ont.	2,544
North American Plastics Co. Ltd., Wallaceburg, Ont.	4,452
Pilkington Brothers (Canada) Ltd., Toronto, Ont.	2,500
Thompson Products Ltd., St. Catharines, Ont.	19,809
Webb Co. of Canada Ltd., Jervis B., Hamilton, Ont.	2,780
	<hr/> 922,803

Tariff item 42700-1 provides that in the case of the importation into Canada of any goods enumerated in the item, the Governor in Council, on the recommendation of the Minister of Industry, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods. Remissions of duty are less the duty applicable to the first \$500.00 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Industry and the Treasury Board under the provisions of the tariff item, and represent customs duty on machinery and parts as described in the various remission Orders and schedules thereto, the amounts shown representing that portion of the remission applicable to machinery and parts imported during the period April 1, 1970, to March 31, 1971, inclusive:

P.C. 1968-7/185, February 1, 1968	9,567
P.C. 1968-7/230, February 8, 1968	14,007
P.C. 1968-12/288, February 15, 1968	52,129
P.C. 1968-8/324, February 22, 1968 amended by	
P.C. 1968-4/834, May 2, 1968	20,044
P.C. 1968-19/371, February 29, 1968	9,437
P.C. 1968-10/428, March 7, 1968	39,146
P.C. 1968-10/483, March 14, 1968	85,824
P.C. 1968-9/529, March 21, 1968	30,021
P.C. 1968-7/584, March 28, 1968	21,538
P.C. 1968-4/642, April 3, 1968	17,657
P.C. 1968-11/676, April 10, 1968	37,472

P.C. 1968-7/718, April 17, 1968	68,821
P.C. 1968-5/834, May 2, 1968	14,008
P.C. 1968-6/834, May 2, 1968	24,028
P.C. 1968-8/925, May 15, 1968	49,908
P.C. 1968-9/925, May 15, 1968 amended by	
P.C. 1968-8/1517, August 7, 1968	15,540
P.C. 1968-12/1018, May 29, 1968	29,348
P.C. 1968-13/1018, May 29, 1968	25,883
P.C. 1968-10/1075, June 5, 1968	30,039
P.C. 1968-11/1118, June 12, 1968	45,744
P.C. 1968-7/1173, June 19, 1968	80,515
P.C. 1968-7/1189, June 28, 1968	49,531
P.C. 1968-17/1325, July 17, 1968	14,018
P.C. 1968-18/1325, July 17, 1968	16,339
P.C. 1968-13/1445, July 24, 1968	26,759
P.C. 1968-9/1487, July 31, 1968	11,776
P.C. 1968-10/1487, July 31, 1968	43,606
P.C. 1968-9/1517, August 7, 1968	39,575
P.C. 1968-11/1569, August 14, 1968	4,109
P.C. 1968-13/1636, August 28, 1968	4,372
P.C. 1968-14/1636, August 28, 1968	18,793
P.C. 1968-7/1767, September 17, 1968	6,175
P.C. 1968-8/1767, September 17, 1968	13,249
P.C. 1968-7/1810, September 24, 1968	13,541
P.C. 1968-5/1811, September 24, 1968	7,410
P.C. 1968-9/1853, October 1, 1968	11,664
P.C. 1968-6/1891, October 8, 1968	16,984
P.C. 1968-9/1936, October 22, 1968 amended by	
P.C. 1968-8/2154, November 26, 1968	84,314
P.C. 1968-19/1999, October 29, 1968	21,195
P.C. 1968-20/1999, October 29, 1968	22,917
P.C. 1968-14/2078, November 5, 1968	13,629
P.C. 1968-8/2100, November 19, 1968 amended by	
P.C. 1968-13/2226, December 10, 1968	13,558
P.C. 1968-10/2101, November 19, 1968	12,149
P.C. 1968-9/2154, November 26, 1968	24,463
P.C. 1968-14/2226, December 10, 1968	97,779
P.C. 1968-15/2226, December 10, 1968	155,874
P.C. 1968-5/2278, December 17, 1968	54,538
P.C. 1969-61, January 14, 1969	192,581
P.C. 1969-62, January 14, 1969	80,191
P.C. 1969-128, January 21, 1969	237,940
P.C. 1969-129, January 21, 1969	294,654
P.C. 1969-173, January 28, 1969	108,448
P.C. 1969-215, February 4, 1969	241,548
P.C. 1969-272, February 11, 1969	94,219
P.C. 1969-323, February 18, 1969	611,749
P.C. 1969-366, February 25, 1969	300,749
P.C. 1969-423, March 4, 1969	111,202
P.C. 1969-474, March 11, 1969	321,954
P.C. 1969-562, March 18, 1969	250,258
P.C. 1969-608, March 25, 1969	251,464
P.C. 1969-726, April 15, 1969	724,099
P.C. 1969-727, April 15, 1969	233,056
P.C. 1969-803, April 22, 1969	282,881
P.C. 1969-804, April 22, 1969	197,802
P.C. 1969-921, May 6, 1969	315,734
P.C. 1969-976, May 13, 1969	123,767
P.C. 1969-977, May 13, 1969	266,721
P.C. 1969-1021, May 20, 1969	450,954
P.C. 1969-1080, May 27, 1969	234,935
P.C. 1969-1133, June 3, 1969	358,804
P.C. 1969-1171, June 10, 1969	377,657
P.C. 1969-1218, June 17, 1969	550,227
P.C. 1969-1288, June 25, 1969	253,852
P.C. 1969-1361, July 8, 1969	199,986

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

P.C. 1969-1424, July 15, 1969.....	337,135
P.C. 1969-1425, July 15, 1969.....	441,927
P.C. 1969-1472, July 22, 1969.....	303,045
P.C. 1969-1520, July 29, 1969.....	459,734
P.C. 1969-1605, August 13, 1969.....	739,913
P.C. 1969-1669, August 27, 1969.....	393,617
P.C. 1969-1670, August 27, 1969.....	185,233
P.C. 1969-1671, August 27, 1969.....	332,214
P.C. 1969-1717, September 11, 1969.....	660,946
P.C. 1969-1718, September 11, 1969.....	482,095
P.C. 1969-1790, September 17, 1969.....	299,759
P.C. 1969-1838, September 24, 1969.....	404,507
P.C. 1969-1892, October 1, 1969.....	605,537
P.C. 1969-1937, October 8, 1969.....	509,279
P.C. 1969-1985, October 15, 1969.....	808,180
P.C. 1969-2017, October 21, 1969.....	781,960
P.C. 1969-2093, October 29, 1969.....	643,190
P.C. 1969-2139, November 5, 1969.....	519,956
P.C. 1969-2175, November 12, 1969.....	847,112
P.C. 1969-2210, November 19, 1969.....	879,760
P.C. 1969-2241, November 26, 1969.....	647,336
P.C. 1969-2292, December 3, 1969.....	625,648
P.C. 1969-2329, December 10, 1969.....	714,075
P.C. 1969-2376, December 17, 1969.....	682,288
P.C. 1970-30, January 14, 1970.....	963,128
P.C. 1970-31, January 14, 1970.....	871,222
P.C. 1970-31A, January 14, 1970.....	1,112,194
P.C. 1970-31B, January 14, 1970.....	2,734,307
P.C. 1970-168, January 27, 1970.....	764,045
P.C. 1970-209, February 3, 1970 amended by P.C. 1970-428, March 10, 1970.....	1,085,896
P.C. 1970-248, February 10, 1970 amended by P.C. 1970-427, March 10, 1970 and P.C. 1970-796, May 5, 1970.....	1,092,686
P.C. 1970-305, February 17, 1970.....	963,688
P.C. 1970-341, February 24, 1970.....	1,412,487
P.C. 1970-383, March 3, 1970.....	665,152
P.C. 1970-429, March 10, 1970.....	531,680
P.C. 1970-477, March 17, 1970.....	1,009,516
P.C. 1970-528, March 24, 1970.....	779,556
P.C. 1970-597, April 7, 1970.....	567,392
P.C. 1970-598, April 7, 1970.....	1,525,727
P.C. 1970-697, April 21, 1970.....	1,841,420
P.C. 1970-740, April 28, 1970.....	1,792,793
P.C. 1970-797, May 5, 1970.....	1,115,266
P.C. 1970-861, May 12, 1970.....	669,623
P.C. 1970-894, May 19, 1970.....	589,556
P.C. 1970-968, June 2, 1970.....	891,198
P.C. 1970-1016, June 9, 1970.....	529,132
P.C. 1970-1123, June 23, 1970.....	713,000
P.C. 1970-1124, June 23, 1970.....	457,418
P.C. 1970-1174, June 30, 1970.....	633,645
P.C. 1970-1224, July 8, 1970.....	525,619
P.C. 1970-1266, July 15, 1970.....	491,785
P.C. 1970-1312, July 22, 1970.....	259,572
P.C. 1970-1354, July 29, 1970 amended by P.C. 1970-1830, October 21, 1970.....	224,748
P.C. 1970-1401, August 5, 1970.....	413,980
P.C. 1970-1451, August 19, 1970.....	1,936,784
P.C. 1970-1452, August 19, 1970.....	510,063
P.C. 1970-1537, September 9, 1970.....	129,401
P.C. 1970-1538, September 9, 1970.....	505,729
P.C. 1970-1539, September 9, 1970.....	1,927,911

P.C. 1970-1615, September 16, 1970.....	1,776,353
P.C. 1970-1662, September 23, 1970.....	335,706
P.C. 1970-1744, October 6, 1970.....	270,009
P.C. 1970-1745, October 6, 1970.....	270,968
P.C. 1970-1832, October 21, 1970.....	398,955
P.C. 1970-1833, October 21, 1970.....	314,182
P.C. 1970-1869, October 27, 1970.....	520,645
P.C. 1970-1904, November 3, 1970.....	294,109
P.C. 1970-1956, November 10, 1970.....	746,677
P.C. 1970-2001, November 17, 1970.....	435,177
P.C. 1970-2032, November 24, 1970.....	794,744
P.C. 1970-2089, December 8, 1970.....	348,950
P.C. 1970-2090, December 8, 1970.....	302,855
P.C. 1970-2154, December 15, 1970.....	454,086
P.C. 1970-2197, December 22, 1970.....	344,071
P.C. 1971-27, January 12, 1971.....	128,728
P.C. 1971-82, January 19, 1971.....	286,322
P.C. 1971-141, January 26, 1971.....	326,886
P.C. 1971-207, February 2, 1971.....	102,326
P.C. 1971-256, February 9, 1971.....	197,696
P.C. 1971-296, February 16, 1971.....	86,230
P.C. 1971-355, February 23, 1971.....	31,899
P.C. 1971-390, March 2, 1971.....	12,321

P.C. 1969-1984, October 15, 1969, remits the duty payable under Schedule A of the Customs Tariff on parts classified under tariff item 42700-1, entered for consumption in 1970 or 1971, for machines, accessories for machines or attachments to machines, which machines were as of December 31, 1967, held to be of a class or kind not made in Canada and would be classified under tariff item 42700-1, and were in fact imported prior to January 1, 1968. 7,389,358

P.C. 1970-1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which Customs duties have been remitted pursuant to tariff item 42700-1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods. 472,425

P.C. 1969-1899, October 1, 1969, provides for the remission of the customs duty on materials, toolings, jigs, fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for the Lockheed L1011 aircraft produced in Canada for export. 155,184

71,525,052

The following Orders in Council were not acted upon during the fiscal year 1970-71:

P.C. 1971-429, March 9, 1971
P.C. 1971-484, March 16, 1971
P.C. 1971-556, March 23, 1971
P.C. 1971-595, March 30, 1971

General

Ampex of Canada Ltd., Rexdale, Ont.....	16,376
Remission of a portion of the sales tax payable on reworked heads for video tape recorders.	
Bastos of Canada Ltd., Louiseville, Que.....	6,635
Excise duty on cigarettes destroyed under excise supervision as they were unfit for human consumption.	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Bell, Wayne White, London, Ont.....	1,800	Dominion Steel and Coal Corp. Ltd., Montreal, Que.	684,200
Forfeiture of a 1966 yellow Dodge Station Wagon, seized under Excise Seizure 38889, remitted upon payment of \$200.00.		Duties paid or payable under the Customs Tariff on goods enumerated in tariff item 37800-1 (iron or steel, semi-finished, namely: blooms, slabs, billets or sheet bars) imported into Canada during the period commencing January 1, 1970, and ending June 4, 1970.	
Bristol Aerospace Ltd., Winnipeg, Man.....	53,151	Dominion Veterinary Laboratories Ltd., Winnipeg, Man.....	1,358
Customs duty on materials and components used in the manufacture of Black Brant upper atmospheric research vehicles.		Customs duty on goods imported during the period commencing May 30, 1969, and ending October 21, 1969, for use in the prevention of diseases.	
Bristol Aerospace Ltd., Winnipeg, Man.....	11,644	Douglas Aircraft of Canada Ltd., Toronto, Ont.....	238,783
Customs duties and excise taxes on materials or components used in the research, development, testing and evaluation of an atmospheric meteorological probe termed a metrocket.		Customs duty on goods used in the development and manufacture of aerospace components for types DC8 and DC9 aircraft produced for export during the period December 1, 1965, until December 31, 1970	
Canadair Ltd., Montreal, Que.....	17,976	Douglas Aircraft Co. of Canada Ltd., Toronto, Ont.	395,398
Customs duty on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 Surveillance Drone System.		Customs duty on materials, tools, jigs and fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for type DC10 aircraft.	
Canadair Ltd., Montreal, Que.....	118,362	Douglas Aircraft Co. of Canada Ltd., Toronto, Ont.	7,434
Customs duties on goods and materials imported during the period January 1, 1962, to December 31, 1968, for use in the development program for the AN/USD-501 Surveillance Drone System, and two-thirds of the sales tax on such goods and materials imported during this period.		Customs duties on goods used in the development and manufacture of aerospace components for types DC8 and DC9 aircraft produced for export during the period January 1, 1971, until December 31, 1971.	
Canadair Ltd., Montreal, Que.....	75,363	Dutch-Canadian Committee 1945-1970, Toronto, Ont.....	1,440
Customs duties on parts and material imported for use in the manufacture of components for defence contractors in the United States under defence development and production-sharing programs		Customs duties and excise taxes on a concert organ and a small (positive) organ to be donated to the people of Canada and installed in the National Arts Centre in Ottawa.	
Canadian Bank Note Co. Ltd., Ottawa, Ont.....	8,278	Ex-Cello Corp. of Canada Ltd., London, Ont.....	2,504
Remission representing the customs duty and sales tax on a proportional basis between February 10, 1966, and February 8, 1968, on a used printing press and related spare parts.		Customs duties on used foundry patterns imported for use exclusively in the production of metal castings for export.	
Canadian Westinghouse Co. Ltd., Hamilton, Ont.....	4,419	Ford Ensite Ltd., St. Thomas, Ont.....	189,572
Customs duty and excise taxes in respect of certain goods used for the NATO Common Infrastructure Project in Canada.		Customs duty on machinery and equipment for use in the production of the Ford "400" engine.	
Canon Ltd., Montreal, Que.....	1,015,591	Garrett Manufacturing Ltd., Rexdale, Ont.....	7,337
Customs duty on steel, steel products and related material imported for use in the fabrication of bridge components for export.		Customs duty on materials, tools, jigs and fixtures, blueprints and attendant specifications used in the development and manufacture of aerospace components for type DC10 aircraft.	
Clark Equipment of Canada Ltd., St. Thomas, Ont.	23,884	Hollandia Bakeries Ltd., Mount Brydges, Ont.....	18,129
Customs duty and excise taxes on replacement heavy duty axle assemblies which are not eligible for entry free of duty and sales tax under item 44205-1 of the Customs Tariff.		Customs duty on "Archway" brand cookies imported during the period commencing August 1, 1970, and ending February 28, 1971.	
Cooper Bessemer of Canada Ltd., Stratford, Ont.....	2,372,622	Holliday, Corporal G. N., Moose Jaw, Sask.....	1,011
Customs duties on components and generators for use in the manufacture of three self-contained turbine-drive centrifugal compressor units and separate lube and oil seal consoles.		Customs duties and excise taxes on goods imported from West Germany but not entitled to free entry under item 70320-1 of the Customs Tariff because the goods were not owned abroad for the period specified in the item.	
Cosmos Imperial Mills Ltd., Hamilton, Ont.....	18,178	Houde, Joseph Andre Jean Guy, Melbourne, Que.....	2,400
Customs duties on imported cotton yarn.		Forfeiture of a 1970 Pontiac automobile, seized under Excise Seizure 34299, remitted upon payment of \$800.00.	
Crane Carrier Canada Ltd., Scarborough, Ont.....	22,871		
Customs duties on crane carrier and specified commercial vehicles and parts and accessories and parts thereof.			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
CUSTOMS & EXCISE—Continued

Imperial Tobacco Co. of Canada Ltd., Montreal, Que. (2)	60,176	Royal Winnipeg Ballet of Canada, Winnipeg, Manitoba	1,455
Excise duty on cigarettes destroyed under Customs-Excise supervision as they were unfit for human consumption.		Customs duty on ballet shoes imported during the period commencing July 1, 1970, and ending June 30, 1971 and sales tax under the Excise Tax Act on the ballet shoes in an amount equal to the amount of the difference between the sales tax calculated on the duty paid value of the shoes and the sales tax calculated on the value for duty of the shoes.	
Linamar Machine Ltd., Ariss, Ont.	2,842	Shafer Bros. Ltd., Montreal, Que.	59,697
Customs duty and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America.		Customs duty and sales tax on wigs and hairpieces of human hair imported from Hong Kong between 1964 and 1966 on condition the goods will be exported from Canada or be destroyed under Customs supervision.	
MacDonald Tobacco Inc., Montreal, Que.	155,109	Trane Co. of Canada Ltd., Toronto, Ont.	1,612
Excise duty on cigarettes destroyed under excise supervision as they were unfit for human consumption.		Customs duty on components, goods and other equipment not available in Canada imported during the period December 1, 1969, to November 30, 1971, for use in the manufacture, supply, test and installation of earth satellite stations and related antennae for export.	
Mitsui Co., North Vancouver, B.C.	116,250	United Aircraft of Canada Ltd., Longueuil, Que.	54,578
Customs duty on steel, steel products and related material imported for use in the fabrication of bridge components for export.		Customs duty on parts, accessories, engineering plans, drawings or blueprints imported for use in the manufacture of five lightweight high speed jet trains, and for the period terminating June 30, 1970, all customs duty on spare or replacement parts.	
Morris Chrome Manufacturing Ltd. and Co., Toronto, Ont.	1,123	United Aircraft of Canada Ltd., Longueuil, Que.	2,856
Customs duty on the value for duty of imported plastic material and the reduced value of said material as determined for other than prime quality goods.		Customs duty on parts, accessories, engineering plans, drawings or blueprints imported for use in the manufacture of five lightweight high speed jet trains, and for the period terminating June 30, 1971, all customs duty on spare and replacement parts.	
Nahwegahbow, Edward, Birch Island, Ont.	1,675	United Aircraft of Canada Ltd., Longueuil, Que.	81,009
Customs duty and sales tax on an Oldsmobile automobile not entitled to free entry under item 70320-1 of the Customs Tariff because it was not owned abroad for the period specified on the item.		Customs duty on used tooling, related apparatus, materials and sheet stock for use in the manufacture and assembly of helicopter components for export, and sales tax under the Excise Tax Act on the used tooling in the amount of the difference between the sales tax calculated on the duty paid value of the used tooling and the sales tax calculated on the value for duty of the said tooling.	
Northern Electric Co. Ltd., Belleville, Ont.	23,979	Valcartier Industries, Courcellette, Que.	44,720
Customs duty on goods required in the manufacture of equipment forming part of a Communications System for NATO-Air-Defence-Ground-Environment (NADGE).		Customs duty and excise taxes on artillery shells for use in the process of comparison testing in connection with the development of artillery ammunition.	
Northern Electric Co. Ltd., Montreal, Que.	496,553	Volkswagen Canada Ltd., Toronto, Ont.	35,570
Customs duty on materials, parts and components of a class or kind not available in Canada for incorporation into a communication Repeater Sub System (Transponder) for the Intelsat IV Satellite Program.		Customs duty and excise taxes on the value of Canadian made component vehicle parts exported and returned to Canada as original equipment on imported vehicles.	
Orenda Ltd., Malton, Ont.	2,798		5,117,768
Customs duties on used jigs, fixtures, gauges and special tools imported during the period April 1, 1966, until December 31, 1970, for use in the manufacture of components for Pratt and Whitney aircraft engines produced in Canada for export.			102,872,723
Quebec Hydro-Electric Commission, Montreal, Que.	157,640		
Remission representing fifty per cent of the special duty on single phase auto transformers imported from England.			
RCA Victor Ltd., Montreal, Que.	39,110		
Customs duty on components, goods and other equipment not available in Canada imported during the period December 1, 1969, to November 30, 1971, for use in the manufacture, supply, test and installation of earth satellite stations and related antennae for export.			

Remission of \$1,000 or over for the benefit of charitable, educational, religious and other non-profit organizations, and for Government Departments and Crown Corporations:

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO Personnel in Canada:

Alberta Liquor Control Board, Edmonton, Alta. 1,627 |

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

Liquor Control Board of British Columbia, Victoria, B.C.....	9,074
Liquor Control Board of Ontario, Toronto, Ont.....	49,259
Manitoba Liquor Control Commission, Winnipeg, Man.....	1,569
New Brunswick Liquor Control Board, Fredericton, N.B.....	19,418
Nova Scotia Liquor Commission, Halifax, N.S.....	6,529
Quebec Liquor Board, Montreal, Que.....	2,780
	<hr/> 90,256

General

Air Canada, Montreal, Que.....	11,511
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Customs duty and excise taxes on defective spare parts of aircraft operated exclusively by Air Jamaica outside of Canada.

Air Canada, Montreal, Que.....	11,047,989
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Sales tax on aircraft and engines imported for use in combined international and domestic service, and customs duty, sales and excise taxes on aircraft parts, materials and equipment, and commissary and passenger convenience items imported for use on aircraft that are used in combined international and domestic service.

Canadian Forces School, Barrington, N.S.....	1,688
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Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.

Cape Loran "C" Station, Trepassey, Nfld.....	8,722
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Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.

National Defence, Dept. of, Ottawa, Ont.....	6,758
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Customs duty and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States, or its authorized agent acting on behalf of the Government, to be used in connection with United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada.

National Defence, Dept. of, Ottawa, Ont.....	1,298
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Customs duties and portion of sales tax on certain defence supplies.

National Defence, Dept. of, Ottawa, Ont.....	1,117
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Customs duties on goods, tooling, ground support equipment and initial support spares for use in the development, manufacture and initial activities of F5 and T38 type aircraft, with effect from October 1, 1965.

National Defence, Dept. of, Ottawa, Ont.....	1,045
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Customs duty and excise taxes in respect of certain goods used for the NATO Common Infrastructure Project in Canada.

National Defence, Dept. of, Ottawa, Ont.....	2,955,604
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Customs duties and excise taxes on F101 aircraft, spare parts and associated equipment imported pursuant to an agreement between the Government of Canada and the Government of the United States of America.

Vetcraft Shops, Toronto, Ontario.....	95,928
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Sales tax on poppies and wreaths produced and sold during the years ended December 31, 1969, and December 31, 1970.

14,131,660

\$14,221,916

The following Orders in Council were not acted upon during the fiscal year 1970-71:

P.C. 1963-17/1854, December 20, 1963, amended by P.C. 1966-28/711, April 25, 1966, Canadian National Railways, Montreal, Que.

P.C. 1967-27/1778, September 21, 1967, Government of Canada, Department of National Defence.

Other remissions were granted as follows:

P.C. 1951-75/5266, October 4, 1951, authorized remission of duties and taxes on goods imported and of taxes on goods purchased in Canada, certified by a Canadian Crown agency, government departments or the United States Government, as being for use in the construction, maintenance and operation of the project "Pine Tree".

P.C. 1952-4282, October 15, 1952, authorized in respect of goods originating in countries enjoying the privileges of British Preferential Tariff when transshipped at a foreign port owing to circumstances beyond the control of the importers, a remission of the difference between duty and taxes payable under British Preferential Tariff and those payable under the tariff which would apply to importations from the country in which the goods were transshipped.

P.C. 1954-26/1904, December 8, 1954, authorized the remission of customs duty and excise taxes paid or payable on automobiles imported from abroad by dealers, and excise taxes paid or payable on automobiles of domestic manufacture, sold to members of the Armed Services of countries which are signatories of the North Atlantic Treaty Agreement or of British Commonwealth countries.

P.C. 1955-18/717, May 19, 1955, authorized a remission of sales tax in relation to contracts for research and development entered into by the Department of Defence Production on behalf of the Canadian Armed Services and the Defence Research Board.

P.C. 1956-30/74, January 18, 1956, provided for the remission of customs duties, sales and excise taxes properly payable on goods imported into Canada for the construction, maintenance or operation of Pinetree Gap Filler Project.

P.C. 1956-22/198, February 9, 1956, authorized remission of customs duty and excise taxes on articles imported by His Excellency the Apostolic Delegate for his personal and official use.

P.C. 1956-485, March 22, 1956, authorized the remission of excise taxes to diplomats and other representatives of foreign countries stationed in Canada.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Continued

P.C. 1959-1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes; and in respect of items of official militia uniform dress or accoutrement, not available in Canada, a remission upon importation of customs duty otherwise payable.

P.C. 1961-28/1156, August 16, 1961, provided under prescribed conditions, with respect to sugars processed in Canada from raw cane sugars imported under British Preferential Tariff, that Most Favoured Nation Tariff rates may be used in the calculation of drawback.

P.C. 1962-1594, November 8, 1962, as amended, provided for the remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in schedule A to the order.

P.C. 1963-713, May 9, 1963, authorized in respect of circuses and other amusement shows and devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada.

P.C. 1963-714, May 9, 1963, provided for the remission of customs duties and excise taxes in respect of certain household and other articles imported under specified conditions for use by summer settlers.

P.C. 1963-15/1067, July 16, 1963, authorized remission under prescribed conditions all customs duties and excise taxes paid by or on behalf of a non-commercial importer where the duty and taxes amount in the aggregate of \$20.00 or less and where the goods have been exported or destroyed.

P.C. 1963-15/1854, December 20, 1963, authorized remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada, and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method within the time limits specified in the Order in Council.

P.C. 1964-235, February 13, 1964, as amended provided under prescribed conditions with respect to imported goods not as ordered when such goods are exported or destroyed under customs supervision, for the remission of customs duty and excise taxes paid at the time of importation.

P.C. 1964-1436, September 17, 1964, provided under prescribed conditions for remission of customs duties and excise taxes on certain consumable goods imported by foreign scientific or exploratory expeditions for use in conducting field studies in Canada.

P.C. 1965-784, April 29, 1965, provided under prescribed conditions with respect to imported goods which have become obsolete or surplus to requirements in Canada, when such goods are exported or destroyed under Customs supervision, for the remission of 90% of customs duty and excise taxes paid at the time of importation.

P.C. 1966-545, March 23, 1966, provided for remission of excise taxes on Canadian aircraft engines returned to Canada after having been exported for repair purposes.

P.C. 1966-23/2179, November 24, 1966, provided for remission of customs duty and sales tax on the value of Canadian tires and tubes exported by Canadian manufacturers and installed as original equipment on vehicles shipped to Canada.

P.C. 1966-19/2220, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the passover holidays and entered at customs during the period commencing two months prior to the eve of the passover festival and terminating on the last day of the festival.

DEPARTMENT OF NATIONAL REVENUE— CUSTOMS & EXCISE—Concluded

P.C. 1967-31/128, January 26, 1967, authorized the remission of customs duty and excise taxes payable on forest fire prevention material imported for use during annual forest Conservation Weeks.

P.C. 1967-35/174, February 2, 1967, authorized the remission of customs duties and excise taxes on advertising matter, souvenirs, etc., imported for distribution at conventions and meetings held in Canada by foreign organizations.

P.C. 1967-44/174, February 2, 1967, authorized the remission of customs duty and excise taxes on literature and publicity material consigned to various interested parties in Canada for free distribution in the observance of Fire Prevention Week during the period commencing two months prior to Fire Prevention Week and ending the last day of Fire Prevention Week.

P.C. 1967-23/261, February 16, 1967, authorized a remission before the liability therefore arises, of all customs duties and excise taxes that would otherwise be payable in respect of vehicles and equipment imported into Canada by international bridge authorities solely and exclusively for the maintenance and operation of the Canadian portions of international bridges and their approaches.

P.C. 1967-38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty.

P.C. 1967-21/812, May 4, 1967, provided for remission of customs duty and excise taxes on articles imported into Canada by representatives of foreign governments participating in the Canadian Universal and International Exhibition, Montreal, 1967, for presentation to Canadian residents and on articles not exceeding \$50 in value for free distribution by or on behalf of foreign participants at the exhibition.

P.C. 1967-16/1336, July 12, 1967, authorized remission of sales tax on re-usable cargo containers of not less than 500 cu. ft. capacity manufactured in Canada and sold for use in international service.

P.C. 1968-32, January 4, 1968, remits under prescribed conditions customs duty and excise taxes on settlers' effects acquired abroad with blocked currencies by settlers who immigrate into Canada.

P.C. 1970-1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported, for the remission of all or part of the customs duty and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made, processing or equipment added outside of Canada.

DEPARTMENT OF NATIONAL REVENUE— TAXATION

Remissions of income tax:

Bright, T G & Company Limited..... 18,342

P.C. 1970-13/1050, June 16, 1970, authorized the remission of income tax and interest payable for the taxation period 1969 to 1973 inclusive.

In 1952 T G Bright & Co Limited elected to pay tax on its undistributed income and subsequently declared a stock dividend, out of the tax-paid surplus of 100,000 preference shares of a par value of \$23 each. On November 13, 1952 the company obtained a Departmental opinion that if it borrowed money to redeem these shares, the interest paid on

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

the borrowed funds would be deductible in computing its income. On October 5, 1962 the company obtained confirmation of the earlier opinion from the Department and on February 26, 1963, the Board of Directors of the company approved the issuance of 2½ million 5½% First Mortgage Bonds and called for the redemption of 64,128 preference shares then still outstanding. By a Tax Appeal Board decision in 1965 in another case it became established that interest paid on borrowed funds used to redeem preferred shares or to pay dividends is not deductible by the borrower in computing income under the Income Tax Act.

Pursuant to a submission dated February 19, 1969 additional income tax and interest payable because of the Tax Appeal Board decision was remitted by Order in Council P.C. 1969-16/531, March 18, 1969.

A remission along the same lines for the 1969 to 1973 taxation years was made. The exact amount of 1970-73 tax involved cannot be estimated at this time but it is expected that the following amounts of interest would be disallowed:

1969.....	41,684
1970.....	31,622
1971.....	21,559
1972.....	11,496
1973.....	1,434

Campbell, Estate of Ernest O D..... 43,952

P.C. 1970-9/1422, August 19, 1970, authorized the remission of estate tax and interest paid in the amount of \$43,952, the said amount to be applied to income tax owing by the said Estate.

The decedent died domiciled in New Jersey U S A November 29, 1965. His estate contained Canadian property with respect to which estate tax in the amount of \$42,363 was assessed and paid. It was later discovered after the Estate Tax Assessment was issued, paid, and contents issued that at the time of the decedent's death there was owing to this Department income tax totalling \$1,863,193. The legal representative of the estate and heirs are located outside Canada and the collection of the income tax liability was difficult if not impossible. The Department pursued the estate for payment of the income tax and after lengthy negotiation an offer of settlement was received in a letter dated April 16, 1970. The offer consisted of an agreement to pay the Department in cash or in shares property of a value of \$237,928 providing the department recommended a remission of estate tax paid amounting to \$42,363 and the overpayment was applied to the income tax debit. It is apparently advantageous to the estate to apply the \$42,363 to income tax rather than estate tax. Were the income tax debt deductible from the Canadian property for estate tax purposes it would have the effect of reducing the estate tax

to nil. However Section 35(1) of the Estate Tax Act precludes such a deduction unless the debt is specifically charged on the Canadian property which in this case it was not. It follows that the estate tax cannot be re-assessed under the Estate Tax Act to nil by allowing this debt. Accordingly, it was recommended in view of the offer of settlement to pay in part the income tax liability that a remission of the estate tax be recommended to Treasury Board under the Financial Administration Act pursuant to Section 22.

Duncan, Estate of the late Douglas Moerdyke..... 65,893

P.C. 1970-11/1719, October 6, 1970, authorized the remission of estate tax and interest payable in the amount of \$65,893. This remission was conditional upon the heir Mrs Frances Barwick donating works of art valued at \$1,843,980 to various galleries, museums, universities and libraries in Canada, which the deceased bequeathed to her.

Edgerton Fuels Limited..... 2,090

P.C. 1971-3/60, January 12, 1971, authorized the remission of income tax plus interest in respect of the corporation's 1964 taxation year. The corporation had been reassessed and the sum of \$75,000 received on cancellation of a contract with Shell Canada Limited was added to its income. The corporation filed a Notice of Objection and Appeals Section after considering the Notice of Objection issued another reassessment to the company dated June 1, 1967 wherein a reserve under Section 85B with respect to the \$75,000 was allowed as a deduction from income but otherwise confirmed the previous assessment.

Due to some unfortunate circumstances the notice of reassessment was overlooked by company officials until Notices of Reassessment were received with respect to the 1965 and 1966 taxation years in which additional portions of the \$75,000 were added to income. The corporation thereupon filed Notices of Objection to the 1965 and 1966 reassessments and a Notice of Appeal to the Exchequer Court with respect to the 1964 taxation year. This appeal was filed late and the reassessment became valid and binding. Subsequently the corporation filed Notices of Appeal to the Exchequer Court in respect of 1965 and 1966. The Exchequer Court held that the contract which the corporation had with Shell Canada Limited to supply asphalt was a capital asset of the company and accordingly the compensation therefrom was likewise capital. In view of this decision the taxing of a portion of this capital receipt in 1964 was not correct and it was recommended that a remission be granted in respect of the 1964 income tax and interest.

Edmunds, Estate of the late Grace Jennings..... 1,598

P.C. 1970-11/1782, October 14, 1970, authorized the remission of estate tax to the extent of \$1,598. The decedent died 11 days after the death of her husband who had by will made a gift of (1) a life interest of his whole estate subject to a discretionary trust to his wife the value of which was deductible under Section 7(1)(b) of the Estate Tax Act in computing the taxable value of his estate and (2) half of the residue of his estate, remaining

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE—
TAXATION—Continued

on the death of his wife to a charitable organization, the value of which was not deductible from the amount included in the value of her estate under Section 3(1A) of the Act, so that the charitable deduction under 7(1)(d) was lost.

The Honourable the Minister of Finance and Receiver General stated before the Standing Senate Committee on Banking, Trade and Commerce, during the Final Proceedings on Bill C-165 "... through the provisions of Section 22 of the Financial Administration Act, if a case should arise... I would undertake that the Government would hold the people blameless in this regard and protect their interests fully so no one will get caught by this technicality".

The estate tax assessed amounted to \$3,175. The tax after allowing the deduction in respect of the charity's interest amounted to \$1,577 so that the additional tax assessed by reason of the failure of the Section 7(1)(d) exemption is \$1,598 remission of which was recommended.

Giguère Albert Ltée..... 2,222

P.C. 1970-7/831, May 12, 1970, authorized the remission of income tax for the 1962 to 1964 taxation years.

The Province of Quebec had re-assessed the corporation for additional logging tax. At the time these logging tax assessments were levied the company's federal income tax assessments for the years involved were statute barred thus precluding the department re-opening them to allow the additional logging tax paid for 1962 as a deduction from income under Section (1)(l)(p) as that section read prior to amendment and to allow appropriate tax credits under Section 41A in respect of the additional logging taxes paid for 1963 and 1964.

Mill City Petroleum Limited..... 136,640

P.C. 1971-17/415, March 9, 1971, authorized the remission of \$102,475 income tax and \$34,165 interest in respect of the corporation's 1964 and 1965 taxation years. The Order in Council remitted income tax payable in respect of the 1964 and subsequent taxation years to the extent of tax in respect of \$842,119. The sum of \$842,119 consisted of the following:

A portion of Mill City Petroleum pre-1948 unamortized exploration expenses.....	241,917
A portion of Leduc Consolidated Oils pre-1964 unamortized exploration expenses—(Leduc Consolidated Oils is a predecessor corporation)....	359,140
A portion of Mercury Oils Ltd. pre-1948 unamortized exploration expenses—(Mercury Oils Ltd. is another predecessor corporation)....	241,062
	<u>\$842,119</u>

In years prior to 1948 Mill City Petroleum Limited incurred drilling and exploration expenses the unamortized balance of which totalled \$378,006 at the end of its 1947 taxation year. Although no provision existed in the Income Tax Act for the carrying forward of expenses of this nature certain other companies had been permitted to write off such expenses subsequent to 1948 as a matter of policy. Also Mill City was given to understand by the Department that it would be allowed to deduct its pre-1948 development expenses.

In June 1953 Mill City acquired all the property of Leduc Consolidated Oils Ltd. which company was wound up in 1954. Leduc had an unamortized balance of exploration expense totalling \$359,140. Had the transaction taken place in 1955 Mill City would have been entitled to deduct these expenses as successor corporation under Section 83A(8A). It appears that Mill City was led to believe by the Department that the predecessor's expenses would be deductible and finalized the transaction on that understanding.

In 1955, Mill City acquired the property of Mercury Oils Ltd. Mercury had unamortized drilling and exploration expense of \$730,196 which it had incurred in years prior to 1948. It appears that Mill City was led to believe by the Department that it would be allowed to deduct the development expenses of its predecessor.

Mill City is claiming \$241,062 an amount equivalent to development costs incurred and deducted by Mercury Oils Ltd in the years 1948 to 1955 inclusive to reduce Mercury's income to nil for those years. Mill City could have deducted these costs after taking over Mercury Oils Ltd had the latter company not been able to deduct them in that period. Mill City was thereby deprived of a deduction to which it would normally have been entitled, had Mercury Oils Ltd been entitled to deduct its pre-1948 expenses during the period from 1948 to 1955.

A remission was recommended because Mill City Petroleum Limited had been led to understand by the Department that the unamortized development expenses would be deductible and in other cases it was the policy of the Department to permit the carry forward of a predecessor's exploration expenses to a successor company under certain conditions. In addition Calvan Consolidated Oil and Gas Company Limited and Triad Oil Co Ltd were granted similar relief.

Minnesota, Treasurer State of..... 30,437

P.C. 1970-17/915, and P.C. 1970-18/915, May 26, 1970, authorized the remission of non-resident tax paid by the Treasurer on interest received from the Bell Telephone Company of Canada in respect of the period March 1, 1966 to September 1, 1967.

On August 10, 1965 the Treasurer for the State of Minnesota received a certificate of exemption for (1) The Teachers' Retirement Fund and (2) the Permanent School Fund Saint Paul Minnesota U S A which exempted the fund from non-resident tax on interest received on any bond, debenture, or similar obligation issued after June 13, 1963.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Continued

On September 1, 1965 Minnesota purchased for 2 million U S dollars Bell Telephone Company of Canada First Mortgage 4.85% Bonds Series AA divided 1.5 million—Permanent School Fund .5 million Teachers' Retirement Fund.

Date of Issue September 1, 1965

Maturity Date September 1, 1995

Bell Telephone paid the first interest March 1, 1966 and withheld and remitted 15% non-resident tax. Although copies of the certificate of exemption were held by the Treasurer and State Auditor the individuals responsible for making the fund income entries were unaware of its meaning or significance till February 1970.

On discovering the error the Funds applied for a refund of non-resident tax paid.

However, Section 123(7) of the Income Tax Act imposes a limitation of 2 years within which a non-resident may apply for a refund. Therefore an application with respect to the period March 1966 to September 1967 could not be considered. Remission was recommended because interpretation of the legislation does not permit refunding of tax due to an error on the part of the Treasurer State of Minnesota for the Permanent School Fund and Teachers' Retirement Fund.

Morgan, W J..... 1,151

P.C. 1970-12/1102, June 23, 1970, authorized the remission of income tax in respect of the 1952 to 1964 taxation years. Mr Morgan a retired civil servant reported as income a pension part of which was tax exempt (taking the amount from incorrect T4 slips). In 1968 the Superannuation Branch advised the taxpayer that only a portion of his pension was subject to tax. Taxes overpaid in the 1965 to 1967 taxation years have been refunded but the 1964 and prior years are now statute barred. As payment of tax in 1952 to 1964 on non-taxable income constitutes a hardship to the taxpayer a remission was granted.

Stroh, Estate of the late Irene Matilda..... 7,557

P.C. 1970-9/2069, December 8, 1970, authorized the remission of estate tax of \$7,557 plus interest. The decedent died on February 26, 1970 and by virtue of Section 3(1a) of the Estate Tax Act her estate included a settlement created under the will of her husband who passed away November 27, 1968. A share of the settlement amounting to \$43,376 devolved to a number of charitable organizations and since it was not the deceased but rather the husband who made the gift, the charitable deduction under Section 7(1)(d) of the Act was lost. It was not intended that such interests should be subjected to tax when Bill C165 was drafted.

The Minister of Finance stated during the Final Proceedings on Bill C165 that until such time as the legislation in this regard was amended he would undertake through the provisions of Section 22 of The Financial Administration Act to protect

fully the interests of persons wound up in this technicality. In the circumstances it is considered that the request for remission of the additional tax assessed by reason of the failure of the deduction under Section 7(1)(d) of the Act should be initiated by the Department.

In this instance the estate tax amounted to \$23,552. The tax after allowing the deduction in respect of the charity's interest amounts to \$15,995 so that the additional tax assessed by reason of the failure of the Section 7(1)(d) exemption was \$7,557.

Zeer, Raymond..... 5,756

P.C. 1970-8/831, May 12, 1970, authorized the remission of income tax and interest payable in respect of the 1959-61 taxation years.

Mr Zeer was a cattle buyer who had filed statements on a cash basis and included as expenses unpaid items which were disallowed on re-assessment. The taxpayer was denied permission to file on the accrual basis. Mr Zeer has been unable to date to pay the re-assessments which a recent review of his file indicated were in error. The taxpayer was not a farmer and his request to file his statements on the accrual basis should have been granted. Subsequent events have proven Mr Zeer will never receive the assessed profit. A Notice of Objection was filed but withdrawn, had it not been withdrawn the error in the re-assessment would have been discovered.

Remissions less than \$1,000⁽²⁾..... 873

Total..... \$ 316,511

GENERAL

Roy, J W

P.C. 1970-18/1644, September 23, 1970, authorized the remission of income taxes for the 1970 taxation year which would be exigible upon the addition of \$110,719 to the taxpayer's income.

Mr Roy received a taxable amount of \$110,719 in October 1967 from a D P S P (Deferred Profit Sharing Plan) the plan being terminated at that time. Thereupon he invested it in a R R S P (Registered Retirement Savings Plan).

In 1969 it was found that the D P S P was a sham and registration was revoked from the inception of the plan. Because of the revocation a deduction of only \$1,500 was allowable in 1967 under Section 79B(5) rather than \$112,219 under 11(1)(u) the net result being additional tax of \$32,343. In order to pay this tax Mr Roy claimed he had to withdraw \$112,219 from the R R S P and requested a remission of the tax that would accrue because of his withdrawal on the grounds there would be double taxation.

J W Roy Ltée had deducted contributions of \$154,500 to the D P S P in the years 1965 and 1966 and included \$52,981 (a balance of \$42,102 + 10,879 income) in its income under Section 79C (12) when the D P S P was terminated. Because of the revocation the deductions were disallowed. Consequently the company would be re-assessed to exclude \$42,102 from income in 1967.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 17(8)—Continued

DEPARTMENT OF NATIONAL REVENUE— TAXATION—Concluded

The remission was recommended in order to avoid double taxation.

United Canso Oil & Gas Ltd and
Canada Southern Petroleum Ltd

P.C. 1971-18/415 and P.C. 1971-19/415,
March 9, 1971, authorized the remission of in-
come tax payable in respect of the 1970 and sub-
sequent taxation years as follows:

United Canso Oil & Gas Ltd to the extent of tax payable in respect of.....	4,487,988
Canada Southern Petroleum Ltd to the extent of tax payable in respect of.....	4,049,957
	<u>\$ 8,537,945</u>

Canada Southern Oils Ltd in 1954 acquired all
the oil properties of its subsidiary Albercan Oil
Corporation and in 1954 transferred its assets to
three newly formed subsidiary companies:

- (1) Canada Southern Petroleum Ltd
- (2) Canso Oil Producers Ltd (now United
Canso Oil & Gas Ltd)
- (3) Canso Natural Gas Ltd

The Department advised the taxpayers' solicitors in 1953 that in the event of the above reor-

ganization taking place, the new corporations
would be allowed to deduct for tax purposes
certain unamortized drilling and exploration
expenses originally incurred by Albercan and
Canada Southern Oils Ltd.

In 1958 Canso Oil Producers Ltd acquired all
the assets of Canso Natural Gas Ltd and at the
same time changed its name to United Canso Oil
& Gas Ltd. Neither United Canso Oil & Gas Ltd
nor Canada Southern Petroleum Ltd has as yet
reported taxable income.

For the same reasons as reported regarding
Mill City Petroleum Limited remissions were
recommended conditional on Albercan Oil Cor-
poration and Canada Southern Oils Ltd being
wound up.

DEPARTMENT OF VETERANS AFFAIRS

Remission of sales tax:

Remission of \$1,000 or over for the benefits of
charitable, educational, religious or other non-
profit organizations, and for government depart-
ments and Crown corporations:

Vetcraft shops Toronto

Sales tax on poppies and wreaths during the
year ending December 31, 1970..... \$ 48,010

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 18(2)

Obligations, debts and claims deleted from Public Accounts

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
COMMUNICATIONS—						
Post Office.....			28	397	28	397
ENERGY MINES AND RESOURCES—						
Department.....			3	1,965	3	1,965
National Energy Board.....			3	147	3	147
EXTERNAL AFFAIRS—						
Department.....			170	12,629	170	12,629
Canadian International Development Agency.....			216	23,871	216	23,871
FINANCE—						
Department.....			802	492,260	802	492,260
Insurance.....			7	230	7	230
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS.....						
			1	40	1	40
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT....	42	149,288	1,386	224,943	1,428	374,231
INDUSTRY, TRADE AND COMMERCE.....			217	6,033	217	6,033
LABOUR—						
Unemployment Insurance Commission.....			79	3,388	79	3,388
MANPOWER AND IMMIGRATION.....			2,049	537,140	2,049	537,140
NATIONAL DEFENCE.....	1	4,517	592	25,693	593	30,210
NATIONAL HEALTH AND WELFARE.....			618	43,441	618	43,441
NATIONAL REVENUE—						
Customs and Excise.....	75	251,231	437	173,146	512	424,377
Taxation.....	1	2,254	5,187	1,114,228	5,188	1,116,482
PARLIAMENT—						
Senate.....			2	33	2	33
PRIVY COUNCIL—						
Privy Council Office.....			1	70	1	70
Office of the Chief Electoral Officer.....			4	24	4	24
Science Council of Canada.....			1	30	1	30
PUBLIC WORKS.....			453	22,472	453	22,472
REGIONAL ECONOMIC EXPANSION.....			49	10,438	49	10,438

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 18(2)—Concluded

Obligations, debts and claims deleted from Public Accounts—Concluded

Department	Treasury Board Authority		Ministerial Authority		Total	
	Accounts not in excess of \$5,000		Accounts not in excess of \$2,000			
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
SOLICITOR GENERAL—						
Royal Canadian Mounted Police.....	1	3,354	36	4,480	37	7,834
SUPPLY AND SERVICES.....			136	1,940	136	1,940
TRANSPORT.....	2	6,346	1,203	34,856	1,205	41,202
TREASURY BOARD—						
Department.....			38	344	38	344
National Research Council.....			63	1,516	63	1,516
VETERANS AFFAIRS.....	56	173,281	1,530	476,431	1,586	649,712
	178	590,271	15,311	3,212,185	15,489	3,802,456

Deletions were from accounts receivable of the departments listed with the following exceptions: Indian Affairs and Northern Development, 4 items of \$1,847 credited to Asset Account "Eskimo Loan Fund"; 59 items of \$16,448 credited to the "Indian economic development account" (see schedule "Advances, loans and investments—Domestic" in section 10 of this volume); Manpower and Immigration, 1683 accounts amounting to \$509,643 credited to the asset account "assisted passage scheme"; 4 items amounting to \$3,302 credited to the asset account "assisted movement loans." Both of these accounts are included under the schedule "Advances, loans and investments—Domestic"; Treasury Board, 38 items amounting to \$354 credited to the liability accounts "public service superannuation account" under the schedule "annuity, insurance and pension accounts".

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)

Every accountable advance that is not prepaid or accounted for

Department and Name	Charged to Vote	Amount	To be recovered in 1971-72	Recovered in 1971-72	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
AGRICULTURE							
Arnup G.....	10	125	125				
Bedford R L.....	20	104		104			
Boch R.....	5	125		125			
Boughton G R.....	5	2,400	2,400				
Bourget S J.....	5	800		800			
Burrows V.....	5	335		335			
Campbell A B.....	5	600		600			
Carrier S P.....	20	78		78			
Dion J.....	20	39		39			
Dodson R E.....	10	35	35				
Friend D W.....	5	175		175			
Gasser H.....	5	1,500	1,500				
Gignac G.....	20	250		250			
Gillan R H.....	10	35		35			
Greenshields J E R.....	5	300		300			
Hanson P B.....	5	175		175			
Harcourt D G.....	5	28		28			
Henderson V E.....	10	50		50			
Holliday W B.....	5	300		300			
House H L.....	5	200		200			
Hurd E A.....	5	600		600			
Kuervers T.....	10	115	115				
Lafleur L.....	20	10		10			
Lalonde C.....	1	300		300			
Lapins K O.....	5	400		400			
Lodge G A.....	5	57		57			
Looney N E.....	5	250		250			
Maas E F.....	5	1,800		1,800			
Maier R J.....	20	190		190			
Migicovsky B B.....	5	200		200			
Malaiyandi M.....	10	21		21			
Moen H.....	1	100		100			
Morley H V.....	5	330	330				
Neufeld J L.....	20	300		300			
Rehorek R J.....	20	500		500			
Reid I G.....	20	300		300			
Russell W A.....	5	75	75				
Shemanchuk J.....	5	325		325			
Shifer J J.....	20	49		49			
Thompson L S.....	5	65		65			
Whiting F.....	5	125		125			
		13,766	4,580	9,186			
CONSUMER AND CORPORATE AFFAIRS							
Bloomer, H W.....	5	500	500				
McPherson D K.....	5	500			500		
St Pierre L J R.....	5	150		150			
MacKay G A.....	15	250			250		
		1,400	500	150	750		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Continued

Every accountable advance that is not prepaid or accounted for—Continued

Department and Name	Charged to Vote	Amount	To be recovered in 1971-72	Recovered in 1971-72	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
ENERGY MINES AND RESOURCES							
Cross J D.....	15	220			220		
Gartland G W.....	1	50	50				
Rutter A.....	15	15			15		
		285	50		235		
EXTERNAL AFFAIRS							
Bedard R.....	1	1,438			1,438		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT							
Beckett H.....	25	387			387		
Booth W G.....	25	75			75		
Craik H W.....	25	24			24		
Laing G.....	65	69			69		
McLarnon M.....	25	15			15		
Merasty I.....	5	50				50	
Merasty Y.....	5	50				50	
Minvielle S.....	5	100		100			
Ryan J F.....	65	69			69		
		839		100	639	100	
DOMINION BUREAU OF STATISTICS							
Haydu G.....	30	59		59			
MANPOWER AND IMMIGRATION							
Wiley P.....	1	4	4				
NATIONAL HEALTH AND WELFARE							
Gartland G.....	1	372	372				
PUBLIC WORKS							
Cooper G.....	5	90			90		
Egan A C.....	10	191		191			
Goffin E.....	10	250		250			
Haywood A.....	5	1,895		1,895			

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 31(4)—Concluded

Every accountable advance that is not prepaid or accounted for—Concluded

Department and Name	Charged to Vote	Amount	To be recovered in 1971-72	Recovered in 1971-72	Endeavour- ing to recover	Unable to locate Debtor	Other explana- tion
		\$	\$	\$	\$	\$	
PUBLIC WORKS—Concluded							
Hodgkinson J.....	10	173		173			
Kayes W.....	5	61		61			
Langford J.....	1	898			898		
Lewis J.....	1	200			200		
Luke G P.....	5	290			290		
McNamee B.....	1	800		800			
Stanley K C.....	5	560		560			
Stokes R J.....	1	150		150			
		5,558		4,080	1,478		
SOLICITOR GENERAL							
Gendron J E.....	5	784	784				
TRANSPORT							
Aylward L.....	5	275			275		
Bill H.....	5	50			50		
Born G.....	35	18		18			
Canuel A.....	5	500			500		
Case J E.....	35	200		200			
Fawcett R N.....	35	193	193				
Fenwick J H.....	5	32			32		
Hynes C B.....	35	21		21			
Jackyk P R.....	25	633	633				
Michaud L P.....	5	50			50		
Monette P J.....	35	250		250			
Morin R.....	5	50			50		
Mowatt J I.....	35	211	211				
Rasl R H.....	35	19		19			
Steer E M.....	35	30		30			
		2,532	1,037	538	957		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)

Every payment out of the Public Officers Guarantee Account and the amount of every loss suffered by Her Majesty by reason of defalcations or other fraudulent acts or omissions of a public officer

NOTES—Losses of the Post Office Department are reported separately further on in this section. The public officers guarantee account is reported in the schedule "deposit and trust accounts" in section 7 of this volume.

Summary

	Number of cases in 1970-71	Amount of Loss	Amount Recovered in 1970-71	Net Charge to account in 1970-71	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding March 31, 1970		1,611			1,611
Net differences due to changes.....		1,611	5,469	-5,469	1,611
Amounts reported in 1970-71					
Losses recovered in full.....					
Other losses.....	1,745		609	1,136	
	3,356		6,078	-4,333	1,611

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Adjustments in cases reported in previous years

(Figures in brackets indicate amounts previously reported)

Department and Position	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
Communications.....	\$ 5,917	\$ 5,300	\$ 617	\$	Conversion of Public Funds to his own use by failing to deposit to the credit of the Receiver General of Canada moneys collected by him on behalf of Her Majesty. Offender was discharged from his employment and a judgment was signed against him. Fairly regular payments being received. (Last year reported: 1968-69).
Employee.....	(5,917)	(4,975)	(942)		
Indian Affairs and Northern Development					
Person or persons unknown.....	9,039	9,039			Theft of cash and cheques received through the mail. Security measures have been installed to prevent the recurrence of such loss. (Last year reported: 1968-69).
	(9,039)	(8,453)	(586)		
Justice.....	10,680	6,008	3,645	1,027	Conversion of public funds to his own use. Employee suspended from duty. Steps to effect recovery have not as yet been taken. Instructions have been given to prevent the recurrence of such loss. (Last year reported: 1968-69).
Employee.....	(10,680)	(3,050)	(6,603)	(1,027)	
Transport.....	42,800	4,923	37,877		Misappropriation of Public Funds through alteration of deposit slips. Recovery is being made by monthly instalments. Regular payments being received. (Last year reported: 1968-69).
Clerk.....	(42,800)	(4,323)	(38,477)		
Harbour Master.....	7,215	4,505	2,710		Inability to account for and pay over to the Receiver General of Canada wharfage revenue from 1963 to 1966. Full restitution is expected. Offender has committed himself to make restitution at the rate of \$1,000 per year. (Last year reported: 1968-69).
	(7,215)	(3,505)	(3,710)		
	75,651	29,775	44,849	1,027	
	(75,651)	(24,306)	(50,318)	(1,027)	
		5,469	-5,469		

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Other losses

Department and Position	Amount of Loss	Amount Recovered	Net Charge to Account	Amount Outstanding	Particulars
	\$	\$	\$	\$	
Energy, Mines and Resources Employee.....	217		217		Trips for which accountable advances were received were subsequently cancelled. The amount of \$300 was returned to Dept. by personal cheque—Returned N.S.F. By this time he had left the Dept. and has not been located; however an amount of \$83.35 was received from the amount of his super-annuation contributions leaving the amount of \$216.65, chargeable to POGA. (Last year reported: 1968-69).
Transport Harbour Master	1,528	609	919		Inability to account for and pay over to the Receiver General of Canada wharfage revenue from 1963 to 1966. Full restitution is expected. Offender has committed himself to make restitution at the rate of \$1,000 per year. (Last year reported: 1968-69).
	1,745	609	1,136		

Post Office Department

NOTE—Unrecovered losses of the Post Office Department arising from defalcations are charged to the Post Office Guarantee Fund

Summary					
	Number of cases in 1970-71	Amount of loss	Amount recovered in 1970-71	Net charge to fund in 1970-71	Amount outstanding
		\$	\$	\$	\$
Amounts previously reported outstanding March 31st, 1970.....		48,433			48,433
Net difference due to changes.....		4,513 (52,946)	31,546 (31,546)	21,400 (21,400)	-48,433
Amounts reported in 1970-71					
Losses recovered in full.....	37	19,180	19,180		
Other Losses.....	23 (60)	51,227 (70,407)	14,821 (34,001)		36,406 (36,406)
		123,353	65,547	21,400	36,406

Details are shown on the following pages.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department

ADJUSTMENTS IN CASES REPORTED IN PREVIOUS YEARS

(figures in brackets indicate amounts previously reported)

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1969-70)	2,244 (2,244)	1,957 (1,770)	287 (474)		Conversion. Postmaster imprisoned. Regular payments being received.
Postmaster.....	(1969-70)	2,052 (2,052)	966 (926)	1,086 (1,126)		Conversion. Postmaster imprisoned. Intermittent payments received.
Postmaster.....	(1969-70)	3,173 (3,173)	1,224 (1,217)	1,949 (1,956)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	2,821 (2,821)	2,770 (2,750)	51 (71)		Conversion. Dismissed. Intermittent payments received.
Postmaster.....	(1969-70)	2,101 (2,101)	1,314 (1,284)	787 (817)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	1,402 (1,402)	1,154 (1,113)	248 (289)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	1,872 (1,872)	1,753 (1,513)	119 (359)		Conversion. Dismissed. No legal action. Regular payments received.
Postmaster.....	(1969-70)	1,313 (1,313)	1,313 (1,260)	(53)		Conversion. Dismissed. Restoration in full received.
Postmaster.....	(1969-70)	1,500 (1,500)	975 (875)	525 (625)		Shortage of \$1,500.00 which the postmaster claimed was remitted. Released. Regular payments received.
Postmaster.....	(1969-70)	4,097 (4,097)	648 (598)	3,449 (3,499)		Postmaster committed arson to cover shortage. Prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	2,412 (2,412)	1,611 (1,561)	801 (851)		Shortage disclosed at time of inspection. Dismissed. Irregular payments received.
Postmaster.....	(1969-70)	7,017 (7,017)	4,066 (4,006)	2,951 (3,011)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	2,683 (2,683)	905 (900)	1,778 (1,783)		Conversion. Dismissed and prosecuted. Case closed due to poor financial circumstances of ex-postmaster.
Postmaster.....	(1969-70)	2,943 (2,943)	2,487 (2,387)	456 (556)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1969-70)	823 (823)	758 (688)	65 (135)		Conversion. Dismissed. No legal action. Fairly regular payments received.
Postmaster.....	(1969-70)	2,938 (2,938)	2,227 (2,114)	711 (824)		Conversion. No legal action because of age (16 yrs.). Regular payments received.
Postmaster.....	(1969-70)	2,411 (2,411)	2,262 (2,182)	149 (229)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1969-70)	8,025 (8,025)	817 (720)	7,208 (7,305)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	1,750 (1,750)	390 (280)	1,360 (1,470)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	571 (571)	410 (405)	161 (166)		C.O.D. funds not remitted. No legal action. Periodic payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1969-70)	3,477 (3,477)	1,272 (1,152)	2,205 (2,325)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	860 (860)	695 (675)	165 (185)		C.O.D. funds not remitted. No legal action. Periodic payments received.
Postmaster.....	(1969-70)	1,794 (1,794)	1,010 (930)	784 (864)		Conversion. Dismissed. No legal action. Intermittent payments received.
Postmaster.....	(1969-70)	8,274 (8,274)	3,544 (3,304)	4,730 (4,970)		C.O.D. funds not remitted. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	2,166 (2,166)	1,521 (1,431)	645 (735)		Falsification and failure to deposit. No legal action. Regular payments received.
Postmaster.....	(1969-70)	1,367 (1,367)	1,216 (1,056)	151 (311)		Financial irregularities in the accounts. No legal action. Regular payments received.
Postmaster.....	(1969-70)	621 (621)	488 (433)	133 (188)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	2,505 (2,505)	1,309 (1,259)	1,196 (1,246)		Conversion. Dismissed. No legal action. Intermittent payments received.
Postmaster.....	(1969-70)	539 (539)	236 (221)	303 (318)		Financial irregularities. Dismissed. Periodic payments received.
Postmaster.....	(1969-70)	1,243 (1,243)	1,043 (867)	200 (376)		Conversion and falsification. Dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1969-70)	1,580 (1,580)	1,308 (1,193)	272 (387)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	761 (761)	581 (536)	180 (225)		Denied conversion. C.O.D. remittances delayed. Dismissed. Regular payments received.
Postmaster and Assistant.....	(1969-70)	6,830 (6,830)	2,963 (2,763)	3,867 (4,067)		Conversion and falsification. Postmaster dismissed. Assistant prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	434 (434)	434 (429)	(5)		Conversion. Dismissed. Restoration received in full.
Postmaster.....	(1969-70)	4,239 (4,239)	3,858 (3,558)	381 (681)		Falsification. Dismissed and prosecuted. Regular payments received.
Postmaster and Assistant.....	(1969-70)	4,479 (4,479)	3,761 (3,436)	718 (1,043)		Conversion. Both dismissed and prosecuted. Regular payments received.
Postmaster and Assistant.....	(1969-70)	4,120 (4,120)	3,202 (3,042)	918 (1,078)		Financial irregularities. Both dismissed. Regular payments received.
Postmaster.....	(1969-70)	1,826 (1,826)	1,445 (1,305)	381 (521)		Conversion. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	138 (138)	136 (128)	2 (10)		Conversion. Dismissed. No legal action. Restoration in full received in April 1971.
Postmaster.....	(1969-70)	2,186 (2,186)	1,443 (1,218)	743 (968)		Denied conversion. Post Office closed. Regular payments received.
Postmaster.....	(1969-70)	1,045 (1,045)	87 (72)	958 (973)		Conversion. Dismissed. No legal action. Case closed due to poor financial circumstances.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1969-70)	579 (579)	274 (234)	305 (345)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster and Assistant.....	(1967-68)	1,620 (1,620)	1,268 (1,248)	352 (372)		Conversion. Both dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1969-70)	348 (348)	348 (304)	(44)		Break, entry and theft of mail. Prosecuted. Restoration received in full.
Postmaster.....	(1969-70)	1,282 (1,282)	947 (910)	335 (372)		Conversion and falsification. Dismissed. No legal action. Intermittent payments received.
Postmaster.....	(1969-70)	1,660 (1,660)	961 (736)	699 (924)		Conversion and falsification. Dismissed and prosecuted. Regular payments received.
Postmaster.....	(1969-70)	534 (534)	534 (483)	(51)		Conversion. Dismissed and prosecuted. Restoration received in full.
Postmaster.....	(1969-70)	1,875 (1,875)	1,350 (1,050)	525 (825)		Financial irregularities. No legal action. Regular payments received.
Postmaster.....	(1969-70)	1,227 (1,227)	169 (114)	1,058 (1,113)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	2,434 (2,434)	2,268 (2,263)	166 (171)		Conversion and falsification. Dismissed. Periodic payments received.
Postmaster.....	(1969-70)	1,054 (1,054)	1,054 (795)	(259)		Conversion and falsification. Dismissed. Restoration received in full.
Postmaster.....	(1969-70)	3,667 (3,667)	3,667 (3,141)	(526)		Conversion. Dismissed and prosecuted. Restoration received in full.
Postmaster.....	(1969-70)	1,688 (1,688)	236 (156)	1,452 (1,532)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	3,361 (3,361)	2,317 (1,817)	1,044 (1,544)		Conversion. Dismissed and prosecuted. Fairly regular payments received.
Postmaster.....	(1969-70)	847 (847)	662 (612)	185 (235)		Conversion. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	1,369 (1,369)	652 (612)	717 (757)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Assistant.....	(1969-70)	7,772 (7,772)	2,618 (2,578)	5,154 (5,194)		Conversion and falsification. Dismissed and prosecuted. Periodic payments received.
Postmaster.....	(1969-70)	1,060 (1,060)	1,060 (885)	(175)		Conversion and falsification. Dismissed and prosecuted. Restoration received in full.
Postmaster.....	(1969-70)	364 (364)	256 (231)	108 (133)		Conversion and falsification. Dismissed and prosecuted. Intermittent payments received.
Postmaster.....	(1969-70)	1,461 (1,461)	1,140 (1,115)	321 (346)		Denied conversion. Dismissed. Referred to Justice. Periodic payments received.
Postal Clerk.....	(1969-70)	2,808 (2,808)	2,370 (2,260)	438	(548)	Conversion and falsification. Dismissed. No legal action. Balance withdrawn from P.O. Guarantee Fund. Intermittent payments received.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1968-69)	309 (309)	284 (204)	25 (84)	(105)	Conversion. Dismissed. No legal action. Balance withdrawn from P.O. Guarantee Fund. Restoration in full received.
Postmaster.....	(1969-70)	1,882 (1,882)	416 (301)	1,466 (1,185)	(1,581)	Conversion. Post Office transferred. No legal action. Balance withdrawn from P.O. Guarantee Fund. Fairly regular payments received.
Postmaster.....	(1969-70)	1,097 (1,097)	599 (454)	498 (603)	(643)	Conversion and falsification. Dismissed, prosecuted and given a suspended sentence. Balance withdrawn from P.O. Guarantee Fund. Regular payments received.
Postmaster.....	(1969-70)	755 (755)	645 (635)	110 (10)	(120)	Denied conversion. No legal action. Balance withdrawn from P.O. Guarantee Fund. Intermittent payments received.
Postmaster.....	(1969-70)	1,472 (1,472)	815 (455)	657 (1,017)	(1,017)	Conversion and falsification. Dismissed, prosecuted and given a suspended sentence. Regular payments received. Balance withdrawn from P.O. Guarantee Fund.
Postmaster and Assistant.....	(1969-70)	2,484 (2,484)	1,831 (1,531)	653 (302)	(953)	Conversion and falsification. Dismissed, prosecuted and fined \$200.00. Balance withdrawn from P.O. Guarantee Fund. Regular payments received.
Postmaster.....	(1969-70)	410 (410)	363 (288)	47 (85)	(122)	Poor financial administration. Dismissed. Balance withdrawn from P.O. Guarantee Fund. Payments being received.
Postmaster.....	(1968-69)	145 (145)	12 (12)	133 (133)	(133)	Faked remittance. Dismissed. No legal action. Expostmaster destitute. Case closed. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	7,993 (7,993)	1,462 (912)	6,531 (7,081)	(7,081)	Conversion and falsification. Dismissed and prosecuted. Regular payments received. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	344 (344)	206 (6)	138 (138)	(338)	Shortage at time of inspection. No evidence of falsification. Balance withdrawn from P.O. Guarantee Fund. Recovered in full in June 1971.
Postmaster.....	(1969-70)	1,943 (1,943)	282 (282)	1,661 (1,661)	(1,661)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from P.O. Guarantee Fund. Efforts are being made to recover amount.
Postmaster.....	(1969-70)	3,548 (3,548)	3,548 (3,248)	300 (300)	(300)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from P.O. Guarantee Fund. Restoration received in full.
Postmaster.....	(1969-70)	310 (310)	175 (115)	135 (135)	(195)	No explanation for shortage. Post Office closed. Payments being received. Balance withdrawn from P.O. Guarantee Fund.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster and Assistant.....	(1969-70)	2,597 (2,597)	367 (342)	2,230	(2,255)	Conversion and falsification. Dismissed, prosecuted and ordered to pay balance of shortage. Balance withdrawn from P.O. Guarantee Fund. Ex-postmaster bankrupt. Efforts will be made to recover.
Xmas Helper.....	(1969-70)	22 (22)		22	(22)	No explanation for shortage. Poor financial circumstances. Balance withdrawn from P.O. Guarantee Fund. Case closed.
Postmaster.....	(1969-70)	557 (557)	25 (25)	532	(532)	No explanation for shortage. Post Office located in remote northern region. Efforts are being made to recover amount. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	1,207 (1,207)		1,207	(1,207)	Inspection because of fire at Post Office. Denied conversion. Case closed. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	1,673 (1,673)	553 (263)	1,120	(1,410)	Conversion. Dismissed and prosecuted. Regular payments received. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	3,023 (3,023)	801 (801)	2,222	(2,222)	Conversion and falsification. Dismissed. Prosecution pending. Whereabouts of ex-postmaster unknown. Investigation continuing. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	1,221 (506)	898 (327)	323	(179)	Conversion and falsification. Dismissed. No legal action. Efforts are being made to recover amount outstanding. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	244 (244)	16 (16)	228	(228)	C.O.D. payments not remitted. Post Office closed. Postmaster in poor health and financial circumstances. Case closed. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	256 (256)	101 (101)	155	(155)	Conversion. Dismissed. No legal action. Balance to be recovered from Superannuation credits. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	1,679 (1,694)	330 (200)	1,349	(1,494)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from P.O. Guarantee Fund. Efforts will be made to recover amount.
Postmaster.....	(1969-70)	6,055 (6,393)	463 (103)	5,592	(6,290)	Conversion. Dismissed and prosecuted. Regular payments received. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	379 (370)	379 (143)		(227)	Conversion. Post Office closed. Recovered in full in March 1971. Balance was withdrawn from P.O. Guarantee Fund in February 1971.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Continued

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1969-70)	8,240 (8,240)	8,240		(8,240)	Conversion and falsification. Dismissed and prosecuted. Balance withdrawn from P.O. Guarantee Fund. Restoration received in full.
Postmaster.....	(1969-70)	551 (551)	436 (50)	115	(501)	Conversion. Dismissed. No legal action. Regular payments received. Balance withdrawn from P.O. Guarantee Fund.
Postmaster.....	(1969-70)	1,027 (297)	748	279	(297)	Conversion. Dismissed, prosecuted and placed on 2 years suspended sentence. Balance withdrawn from P.O. Guarantee Fund. Efforts are being made to recover amount.
Postmaster.....		33		33		Errors in the accounts. Balance withdrawn from P.O. Guarantee Fund. Postmaster refused to make good the amount. Case closed.
Postmaster.....	(1969-70)	548 (548)	548 (534)		(14)	Conversion of C.O.D. funds. Dismissed. No legal action. Balance recovered in full.
Postmaster.....	(1969-70)	357 (357)	357 (227)		(130)	Conversion. Dismissed. No legal action. Balance recovered in full.
Assistant.....	(1969-70)	204 (204)	204 (50)		(154)	No explanation for shortage. Balance recovered in full.
Assistant.....	(1969-70)	1,062 (1,062)	1,062		(1,062)	Shortages reported in cash accounts but not made good. Assistant released. Balance recovered in full.
Postmaster.....	(1969-70)	163 (137)	163 (90)		(47)	No explanation for shortage. Balance recovered in full.
Postmaster.....	(1969-70)	30 (30)	30		(30)	Postmaster deceased. Balance recovered in full from salary due late postmaster.
Postmaster.....	(1969-70)	966 (966)	966 (369)		(597)	Conversion. Dismissed. Prosecuted and fined \$150.00. Balance recovered in full.
Postmaster.....	(1969-70)	884 (884)	884 (19)		(865)	Conversion. Postmaster abandoned post office. No legal action. Balance recovered in full.
Postmaster.....	(1969-70)	774 (755)	774 (258)		(497)	Conversion of funds. Postmaster abandoned post office. No legal action. Balance recovered in full.
Postmaster.....	(1969-70)	319 (319)	319 (5)		(314)	Conversion. Dismissed, prosecuted and given suspended sentence. Balance recovered in full.
Postmaster.....	(1969-70)	532 (532)	532 (481)		(51)	Conversion and falsification. No legal action. Balance recovered in full.
Postmaster.....	(1969-70)	6,145 (2,894)	6,145 (805)		(2,089)	Conversion and falsification. Dismissed. No legal action. Balance recovered in full.
Postmaster.....	(1969-70)	174 (90)	174		(90)	No explanation for shortage. No legal action. Balance recovered in full.

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—Continued

SECTION 98(3)—Continued

Post Office Department—Concluded

Employee responsible	Year last reported	Amount of loss	Amounts recovered	Net charge to post office guarantee fund	Amount outstanding at March 31, 1971	Particulars
		\$	\$	\$	\$	
Postmaster.....	(1969-70)	2,436 (2,437)	2,436		(2,437)	Conversion and falsification. No legal action. Balance recovered in full.
		207,692 (203,179)	124,299 (92,753)	83,393 (61,993)	(48,433)	
Net difference due to change in amounts previously reported.....		4,513	31,546	21,400	-48,433	

STATEMENTS AS REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

c. F-10, R.S., as amended—*Concluded*SECTION 98(3)—*Concluded*

Losses incurred during 1970-71 and outstanding at 31st March 1971

Responsible Employee	Amount of Loss	Recovered	Amount Outstanding	Particulars
	\$	\$	\$	
Postmaster.....	6,184	4,701	1,483	Conversion and falsification. Dismissed, prosecuted and ordered to pay \$100.00 monthly.
Postmaster.....	1,930	1,905	25	Conversion and falsification. Dismissed and prosecuted. Balance recovered in full in May.
Postmaster.....	219	178	41	No explanation for shortage. Balance now recovered in full.
Postmaster.....	3,476	3,469	7	Conversion and falsification. Prosecution pending.
Postmaster.....	444	176	268	C.O.D. funds not remitted. Dismissed. Payments being received.
Postmaster.....	1,556	1,525	31	Conversion of C.O.D. funds. Dismissed. Balance now recovered in full.
Postmaster.....	975	950	25	Denied conversion. No legal action. Payments being received.
Postmaster.....	961	108	853	Conversion. Dismissed and prosecuted. Efforts are being made to recover amount.
Postmaster.....	484	372	112	C.O.D. funds not remitted. No legal action. To be recovered from superannuation credits.
Postmaster.....	15,449		15,449	C.O.D.s handed out on credit. No legal action. Efforts are being made to recover amount.
Postmaster.....	1,204	55	1,149	Conversion and theft of registers. Dismissed and prosecuted. Efforts are being made to recover amount.
Postmaster.....	903	403	500	Conversion and falsification. Dismissed. Prosecution pending.
Postmaster.....	6,795	355	6,440	Conversion and falsification. Dismissed. Prosecution pending.
Postmaster.....	134	111	23	Financial irregularities in the accounts. P.O. closed. Balance now recovered in full.
Postmaster.....	448	126	322	Conversion and falsification. Dismissed. Balance to be recovered from superannuation credits.
Postmaster.....	154	89	65	Errors in the accounts. Regular payments received.
Postmaster.....	264		264	Errors in the accounts. Balance now recovered in full.
Postmaster.....	102	11	91	No explanation for shortage. P.O. closed. Efforts are being made to recover amount.
Assistant.....	724	187	537	Forged government cheques. Dismissed and prosecuted. Payments being received.
Postal Clerk.....	498		498	Conversion and falsification. Dismissed. Balance to be recovered from superannuation credits.
Postmaster.....	3,339	100	3,239	Conversion and falsification. Prosecution pending.
Postmaster.....	4,796		4,796	Conversion and falsification. Prosecution pending.
Postmaster.....	188		188	Errors in the accounts. Balance now recovered in full.
	51,227	14,821	36,406	

SECTION 13

PUBLIC ACCOUNTS 1970-71

Index

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SECTION 13

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Year	1977	1976	1975	Year	1977	1976	1975
1977	100	100	100	1977	100	100	100
1976	95	95	95	1976	95	95	95
1975	90	90	90	1975	90	90	90
1974	85	85	85	1974	85	85	85
1973	80	80	80	1973	80	80	80
1972	75	75	75	1972	75	75	75
1971	70	70	70	1971	70	70	70
1970	65	65	65	1970	65	65	65
1969	60	60	60	1969	60	60	60
1968	55	55	55	1968	55	55	55
1967	50	50	50	1967	50	50	50
1966	45	45	45	1966	45	45	45
1965	40	40	40	1965	40	40	40
1964	35	35	35	1964	35	35	35
1963	30	30	30	1963	30	30	30
1962	25	25	25	1962	25	25	25
1961	20	20	20	1961	20	20	20
1960	15	15	15	1960	15	15	15
1959	10	10	10	1959	10	10	10
1958	5	5	5	1958	5	5	5
1957	0	0	0	1957	0	0	0

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Consolidated
Public Accounts

VOLUME II

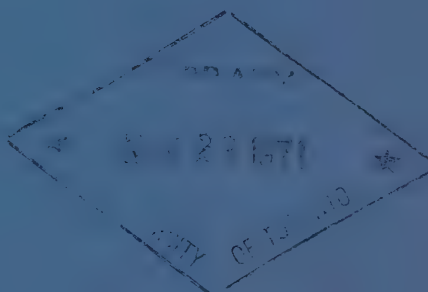
PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED
MARCH 31

1971

Details of
Expenditures and Revenues



Prepared by the

RECEIVER GENERAL FOR CANADA



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		\$	\$
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2	Communications.....	382,492,965	340,826,355
3	Consumer and Corporate Affairs.....	20,219,433	11,301,899
4	Energy, Mines and Resources.....	199,746,683	3,906,034
5	External Affairs.....	281,585,333	2,207,671
6	Finance.....	3,139,544,405	526,930,033
7	Fisheries and Forestry.....	79,831,473	2,182,579
8	Governor General and Lieutenant-Governors.....	1,152,820	
9	Indian Affairs and Northern Development.....	355,306,017	15,878,206
10	Industry, Trade and Commerce.....	250,568,846	19,067,798
11	Justice.....	22,734,406	241,809
12	Labour.....	191,529,287	1,285,543
13	Manpower and Immigration.....	570,750,039	2,654,638
14	National Defence.....	1,817,876,211	4,133,656
15	National Health and Welfare.....	2,339,602,975	1,443,397
16	National Revenue.....	158,833,608	11,352,117,860
17	Parliament.....	27,235,651	74,324
18	Privy Council.....	60,042,258	273,030,470
19	Public Works.....	330,657,604	9,534,946
20	Regional Economic Expansion.....	326,230,514	19,251,898
21	Secretary of State.....	707,939,869	8,346,609
22	Solicitor General.....	222,789,037	1,293,802
23	Supply and Services.....	74,647,225	12,367,875
24	Transport.....	470,426,969	83,411,860
25	Treasury Board.....	463,432,882	2,061,944
26	Veterans Affairs.....	409,961,280	26,148,291
Total.....		13,182,143,536	12,803,051,408
Budgetary deficit.....			379,092,128
		13,182,143,536	13,182,143,536

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1970-71 PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Farm Credit Corporation

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AGRICULTURE

The Minister of Agriculture is responsible for the department proper consisting of five programs and for the agencies listed below.

Department

The aims of the Department are:

- To improve the performance of Canadian agriculture as a strong, competitive, primary industry.
- To improve the level and stability of farm income.
- To facilitate adjustment attendant upon economic development.
- To increase unit productivity.
- To improve and control product quality in the interests of both the producer and the consumer.
- To increase agricultural product utilization.
- To improve marketing and distribution systems.
- To conserve and improve agricultural resources.
- To reduce the impact of natural hazards.

Canadian Dairy Commission

Objective:

- To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective:

- To contribute to the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia; to assist in stabilizing and equalizing feed grain prices in Eastern Canada and British Columbia.

Farm Credit Corporation

Objective:

- To provide long-term mortgage credit to farmers to facilitate the organization of Canadian agriculture into viable farm units in the hands of competent operators and to provide loans to "syndicates" of farmers for the joint acquisition and use of farm machinery and buildings.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	Department	\$	\$	\$	\$
ADMINISTRATION PROGRAM					
1	Program expenditures and contributions....	\$ 10,764,000 00			
	1a.....	1,381,700 00			
	Transfer from Treasury Board Vote 5 contingencies.....	46,000 00			
		12,191,700 00	10,943,430 48	1,248,269 52	8,589,620 72
Stat.	Minister of Agriculture—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years.....	15,593 38	15,593 38		1,612 07
	Expenditures from appropriations not required for 1970-71.....				10,373 06
		12,224,293 30	10,976,023 78	1,248,269 52	8,618,605 77
RESEARCH PROGRAM					
5	Program expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist", the grants listed in the Estimates and contributions.....	\$ 45,747,400 00			
	5a.....	3,697,400 00			
	Transfer from Treasury Board Vote 5 contingencies.....	60,000 00			
		49,504,800 00	47,753,267 72	1,751,532 28	45,870,584 24
PRODUCTION AND MARKETING PROGRAM					
10	Operating expenditures and authority to spend revenue received during the year.....	\$ 19,786,000 00			
	10a.....	1,511,200 00			
	10c To extend the purposes of Agricultural Vote 10, Appropriation Act No. 3, 1970 to authorize the deletion from the accounts of a debt due Her Majesty amounting to \$18,932 00.....	350,000 00			
		21,647,200 00	20,011,215 00	1,635,985 00	20,195,791 62
15	The grants listed in the Estimates and contributions including premium warrants for high grade hog carcasses and for high grade lamb carcasses subject to the terms specified in Agriculture Vote 25, Appropriation Act No. 10, 1964.....	\$132,725,900 00			
	15c Contributions—To extend the purposes of Agriculture Vote 15, Appropriation Act No. 3, 1970 to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons, within the designated areas as defined by the Canadian Wheat Board Act, in 1971-72 and subsequent years out of the reserve established by Agriculture Vote 17b, Appropriation Act No. 1, 1970, at rates, on acreage and under terms and conditions prescribed by the Governor in Council and to further provide that any such payment to a member of the Senate or the House of Commons shall not render such members ineligible to sit in the Senate or the House of Commons.....	11,500,000 00			
		144,225,900 00	130,791,794 29	13,434,105 71	242,127,373 29
Stat.	Contributions to the provinces under the Crop Insurance Act	2,898,210 04	2,898,210 04		3,486,839 54
		168,771,310 04	153,701,219 33	15,070,090 71	265,810,004 45
HEALTH OF ANIMALS PROGRAM					
20	Program expenditures, contributions including compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that act that have died or have been slaughtered in circumstances not covered by the act, and authority to spend revenue received during the year.....	\$ 24,148,000 00			
	20a.....	900,050 00			
	Transfer from Treasury Board Vote 5 contingencies.....	21,000 00			
		25,069,050 00	24,028,311 53	1,040,738 47	21,134,369 71

Appropriations and Expenditures—Concluded

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
BOARD OF GRAIN COMMISSIONERS PROGRAM					
25	Program expenditures, including contributions and authority to purchase and sell screenings.....	\$ 11,233,000 00			
	25a.....	68,000 00			
Stat.	Salaries of the Commissioners.....	11,301,000 00 60,961 44 11,361,961 44	10,657,410 31 60,961 44 10,718,371 75	643,589 69 643,589 69	9,526,574 95 60,894 35 9,587,469 30
	Department total.....	266,931,414 78	247,177,194 11	19,754,220 67	351,021,033 47
Canadian Dairy Commission					
30	Program expenditures.....	456,000 00	452,576 89	3,423 11	397,345 78
Canadian Livestock Feed Board					
35	Operating expenditures.....	\$ 406,700 00			
	Transfer from Treasury Board Vote 5 contingencies.....	2,400 00			
40	Contributions.....	\$ 17,550,000 00			
	40a.....	2,900,000 00			
		20,450,000 00	20,443,505 61	6,494 39	21,860,043 59
		20,859,100 00	20,773,264 18	85,835 82	22,161,964 47
Farm Credit Corporation					
45	Estimated amount required for the operating loss of the Farm Credit Corporation for the fiscal year ending March 31, 1971	9,600,000 00	8,602,710 65	997,289 35	8,675,974 27
	Grand total.....	297,846,514 78	277,005,745 83	20,840,768 95	382,256,317 99

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1970-71	10,976	106	2,797		13,667
	1969-70	8,619	51	2,634		11,202
RESEARCH.....	1970-71	47,753	1,919	8,316	3,129	57,279
	1969-70	45,871	1,596	8,682	2,834	55,791
PRODUCTION AND MARKETING.....	1970-71	153,701	91	4,764	53	158,427
	1969-70	263,810	2,864	5,279	42	268,267
HEALTH OF ANIMALS.....	1970-71	24,028	340	3,645	260	27,593
	1969-70	21,134	4	3,787	250	25,167
BOARD OF GRAIN COMMISSIONERS.....	1970-71	10,719	8,308	1,305	1,514	5,230
	1969-70	9,587	7,310	1,426	1,312	5,015
Total Department.....	1970-71	247,177	10,764	20,827	4,956	262,196
	1969-70	351,021	11,825	21,808	4,438	365,442
Canadian Dairy Commission.....	1970-71	453	5,620	114		(5,053)
	1969-70	397	4,223	112		(3,714)
Canadian Livestock Feed Board.....	1970-71	20,773	1	74		20,846
	1969-70	22,162	22	91		22,231
Farm Credit Corporation.....	1970-71	8,603	66,967			(58,364)
	1969-70	8,676	59,988			(51,312)
Grand Total.....	1970-71	277,006	83,352	21,015	4,956	219,625
	1969-70	382,256	76,058	22,011	4,438	332,647

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Departmental administration.....	6,023	5,436	24	58	51	70	6,098	5,564
Economics.....	4,517	3,806	52	92	50	42	4,619	3,940
Information.....	1,131	1,119	10	5	366	348	1,507	1,472
	11,671	10,361	86	155	467	460	12,224	10,976
<i>Deduct:</i> receipts credited to revenue.....		106						106
<i>Add:</i> services provided by other departments...	2,797	2,797					2,797	2,797
Total cost of program.....	14,468	13,052	86	155	467	460	15,021	13,667
RESEARCH PROGRAM								
Administration.....	2,417	2,225	68	12	801	800	3,286	3,037
Support services.....	10,888	12,936	4,040	2,813			14,928	15,749
Soil research.....	4,407	3,155	175	203			4,582	3,358
Crop research.....	13,155	10,918	548	1,673			13,703	12,591
Animal research.....	4,948	5,307	274	283			5,222	5,590
General biology and support research.....	6,692	6,324	282	378			6,974	6,702
Engineering research.....	783	666	27	60			810	726
	43,290	41,531	5,414	5,422	801	800	49,505	47,753
<i>Deduct:</i> receipts credited to revenue.....		1,335		1,919				1,335
<i>Add:</i> services provided by other departments...	8,316	8,316					8,316	8,316
accommodation provided by this department	3,129	3,129					3,129	3,129
Total cost of program.....	53,400	51,057	5,414	5,422	801	800	59,615	57,279
PRODUCTION AND MARKETING PROGRAM								
Administration.....	1,391	981	12	9			1,403	990
Support services.....	1,312	1,303	10	25			1,322	1,328
Farm income maintenance.....	1,230	2,861	2	1	143,498	130,609	144,730	133,471
Marketing.....	7,897	6,936	121	127	3	3	8,021	7,066
Production.....	7,099	6,548	123	193	3,603	3,071	10,825	9,812
Information and promotion.....	550	505		1	20	7	570	513
Agricultural pest and disease control.....	3,302	1,685	34	46			3,336	1,731
Meat inspection.....	33	32	1				34	32
	22,814	20,851	303	402	147,124	133,690	170,241	154,943
<i>Less:</i> receipts and revenues credited to vote...	1,470	1,242					1,470	1,242
	21,344	19,609	303	402	147,124	133,690	168,771	153,701
<i>Deduct:</i> receipts credited to revenue.....		33						33
<i>Add:</i> services provided by other departments...	4,764	4,764					4,764	4,764
accommodation provided by this department	53	53					53	53
Total cost of program.....	26,128	24,335	303	402	147,124	133,690	173,555	158,427
HEALTH OF ANIMALS PROGRAM								
Administration.....	771	498	6	10	7	13	784	521
Field directorate and support services.....	1,096	1,295	14	24			1,110	1,319
Meat inspection.....	12,960	12,662		3			12,960	12,665
Animal pathology.....	3,113	3,075	349	553			3,462	3,628
Animal contagious diseases.....	7,433	6,884	405	320	681	521	8,519	7,725
	25,373	24,414	774	910	688	534	26,835	25,858
<i>Less:</i> receipts and revenues credited to the vote	1,766	1,830					1,766	1,830
	23,607	22,584	774	910	688	534	25,069	24,028
<i>Deduct:</i> receipts credited to revenue.....		30						30
<i>Add:</i> services provided by other departments...	3,645	3,645					3,645	3,645
accommodation provided by this department	260	260					260	260
Total cost of program.....	27,482	26,149	774	910	688	534	28,944	27,593

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
BOARD OF GRAIN COMMISSIONERS								
Administration.....	419	430	2	4			421	434
Grain inspection.....	4,104	3,880	40	144			4,144	4,024
Grain weighing.....	2,579	2,147	1				2,580	2,147
Grain testing and research.....	766	821	82	106	1	1	849	928
Elevator and grain documentation.....	750	705	2	3			752	708
Canadian Government Elevator operations.....	2,372	2,245	244	233			2,616	2,478
	10,990	10,228	371	490	1	1	11,362	10,719
Deduct: receipts credited to revenue.....	7,142	8,308					7,142	8,308
Add: services provided by other departments...	1,305	1,305					1,305	1,305
accommodation provided by this department	1,514	1,514					1,514	1,514
Total cost of program.....	6,667	4,739	371	490	1	1	7,039	5,230
Canadian Dairy Commission								
Administration.....	270	296					270	296
Price support.....	146	127					146	127
Dairy economic research.....	40	30					40	30
	456	453					456	453
Deduct: receipts credited to revenue.....		5,620						5,620
Add: services provided by other departments...	114	114					114	114
Total cost of program.....	570	(5,053)					570	(5,053)
Canadian Livestock Feed Board								
Administration.....	399	327	10	3	20,450	20,443	20,859	20,773
Deduct: receipts credited to revenue.....		1						1
Add: services provided by other departments...	74	74					74	74
Total cost of program.....	473	400	10	3	20,450	20,443	20,933	20,846
Farm Credit Corporation								
Expenditure—								
Administration.....	7,800	7,382					7,800	7,382
Interest cost.....	69,700	66,862					69,700	66,862
	77,500	74,244					77,500	74,244
Income—								
Interest earnings.....	67,000	64,796					67,000	64,796
Other income.....	900	845					900	845
	67,900	65,641					67,900	65,641
Net operating loss.....	9,600	8,603					9,600	8,603

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contribution to the Canada Grains Council.....	50	69	26
Canada's fee for membership in the International Commission on Irrigation and Drainage.....	1	1	1
Contribution to the Agricultural Economics Research Council of Canada.....	50	42	42
Contribution to the Commonwealth Agricultural Bureaux (£140, 925).....	366	348	363
	467	460	432
RESEARCH PROGRAM			
Grants in aid of agricultural research in universities and other scientific organizations in Canada.....	800	800	799
Canada's fee for membership in the International Society for Horticultural Science.....	1		
	801	800	799
PRODUCTION AND MARKETING PROGRAM			
Payments in the current and subsequent fiscal years for agricultural adjustment.....	10,000		
Canada Horticultural Council.....	9	8	8
Canadian Council on 4-H Clubs.....	23	23	23
Canadian National Livestock Records.....	50	50	50
Federated Women's Institutes of Canada.....	10	10	10
Royal Agricultural Winter Fair, Toronto.....	50	50	50
Grants to assist in the marketing of agricultural products.....	20	7	5
Estimated amount to recoup the Agricultural Products Board Account to cover the net operating loss of the Agricultural Products Board as at March 31, 1971.....		398	77
Estimated amount to recoup the Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Stabilization Board as at March 31, 1971.....	129,000	126,395	136,296
Contributions to the Provinces under the Crop Insurance Act.....	2,898	2,898	3,487
Contribution to Quebec in respect of the administrative expenses incurred and premiums paid under an experimental crop insurance program during the period from April 1, 1970 to March 31, 1971.....	1,500	920	1,188
Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of a pesticide residue.....	100		33
Canada's fee for membership in the International Dairy Federation.....	3	3	2
Canadian Seed Growers Association.....	44		44
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs.....	215	168	268
Class 'A' and Class 'B' fairs.....	1,313	1,139	1,211
Winter and spring fairs.....	127	107	120
Special fairs.....	37	36	36
Agricultural museums.....	12	21	19
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto.....	35	46	67
Agricultural fairs, exhibitions and museums for construction of buildings and other major undertakings.....	8	10	4
Livestock improvement.....	22	22	19
Quality premiums on high grade hog and lamb carcasses.....	1,648	1,379	2,570
	147,124	133,690	145,587
HEALTH OF ANIMALS PROGRAM			
Canada's fee for membership in the Office International des Epizooties.....	7	13	1
Canada's contribution to the administrative expenses of the Office International des Epizooties.....		4	
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act.....	609	466	453
Contributions to the provinces in accordance with regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies.....	60	46	59
Compensation at rates determined in the manner provided by section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that act, that have died or have been slaughtered in circumstances not covered by the act and regulations made thereunder.....	8	5	3
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax.....	4		3
	688	534	519
BOARD OF GRAIN COMMISSIONERS			
Canada's fee for membership in the International Association for Cereal Chemistry.....	1	1	1
	149,081	135,485	147,338
Canadian Livestock Feed Board			
Freight assistance on feed grains including assistance in respect of grain storage costs.....	20,450	20,443	21,860
Total	169,531	155,928	169,198

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Research Program	Production and Marketing Program	Health of Animals Program	Board of Grain Commis- sioners	Total Department	Canadian Dairy Com- mission	Canadian Livestock Feed Board	Farm Credit Cor- poration	Total
(1) Salaries and wages.....	8,533 7,259 <i>5,866</i>	34,922 32,936 <i>33,031</i>	17,870 16,021 <i>15,683</i>	21,589 20,835 <i>18,609</i>	9,161 8,321 <i>7,536</i>	92,075 85,372 <i>80,725</i>	357 337 <i>270</i>	201 199 <i>188</i>		92,633 85,908 <i>81,183</i>
(1) Other personnel costs.....	15 26 <i>26</i>	100 252 <i>219</i>	16 40 <i>18</i>	22 48 <i>35</i>	55 60 <i>37</i>	208 426 <i>335</i>	16 24 <i>20</i>	17 14 <i>14</i>		241 464 <i>369</i>
(2) Transportation and communications.....	718 759 <i>450</i>	961 1,152 <i>900</i>	2,536 2,213 <i>1,609</i>	1,456 1,300 <i>1,103</i>	407 478 <i>341</i>	6,078 5,902 <i>4,403</i>	13 22 <i>26</i>	44 39 <i>38</i>		6,135 5,963 <i>4,467</i>
(3) Information.....	363 387 <i>471</i>	190 234 <i>177</i>	241 217 <i>175</i>	9 15 <i>18</i>	31 22 <i>20</i>	834 875 <i>861</i>		10 8 <i>6</i>		844 883 <i>867</i>
(4) Professional and special services.....	1,171 1,041 <i>676</i>	717 697 <i>686</i>	1,124 1,363 <i>2,305</i>	812 705 <i>487</i>	13 28 <i>34</i>	3,837 3,834 <i>4,188</i>	18 17 <i>20</i>	103 52 <i>23</i>		3,958 3,903 <i>4,231</i>
(5) Rentals.....	385 336 <i>227</i>	228 164 <i>146</i>	55 71 <i>37</i>	45 58 <i>42</i>	334 312 <i>273</i>	1,047 941 <i>725</i>	42 43 <i>30</i>	7 3 <i>4</i>		1,096 987 <i>759</i>
(6) Purchased repair and upkeep.....	21 22 <i>18</i>	1,566 1,356 <i>666</i>	180 134 <i>96</i>	278 263 <i>156</i>	227 139 <i>117</i>	2,272 1,914 <i>1,053</i>		1 1 <i>1</i>		2,273 1,915 <i>1,053</i>
(7) Utilities, materials and supplies.....	431 512 <i>346</i>	4,420 4,728 <i>4,147</i>	777 782 <i>608</i>	1,145 1,180 <i>1,037</i>	746 806 <i>827</i>	7,519 8,008 <i>6,965</i>	10 9 <i>31</i>	10 9 <i>21</i>		7,539 8,026 <i>7,017</i>
(8) Construction and acqui- sition of land, buildings and equipment.....		3,614 3,583 <i>3,249</i>		329 291 <i>4</i>	50 27 <i>27</i>	3,993 3,905 <i>3,780</i>				3,993 3,905 <i>3,780</i>
(9) Construction and acqui- sition of machinery and equipment.....	86 155 <i>66</i>	1,800 1,838 <i>1,829</i>	303 398 <i>243</i>	445 619 <i>412</i>	321 463 <i>337</i>	2,955 3,473 <i>2,887</i>		10 3 <i>3</i>		2,965 3,476 <i>2,890</i>
(10) Grants, contributions and other transfer pay- ments.....	467 460 <i>432</i>	801 800 <i>799</i>	147,124 133,690 <i>245,614</i>	688 534 <i>870</i>	1 1 <i>1</i>	149,081 135,485 <i>247,716</i>		20,450 20,443 <i>21,860</i>		169,531 155,928 <i>269,576</i>
(12) All other expenditures.....	34 19 <i>41</i>	186 13 <i>22</i>	15 10 <i>17</i>	17 10 <i>3</i>	16 62 <i>37</i>	268 114 <i>120</i>		6 3 <i>5</i>	9,600 8,603 <i>8,676</i>	9,874 8,720 <i>8,801</i>
(11-2) Total.....	12,224 10,976 <i>8,619</i>	49,505 47,753 <i>45,871</i>	170,241 154,943 <i>266,909</i>	26,835 25,858 <i>22,772</i>	11,362 10,719 <i>9,587</i>	270,167 250,249 <i>353,758</i>	456 453 <i>397</i>	20,859 20,773 <i>22,162</i>	9,600 8,603 <i>8,676</i>	301,082 280,078 <i>384,993</i>
(13) Less: receipts and revenues credited to the vote.....			1,470 1,242 <i>1,099</i>	1,766 1,830 <i>1,638</i>		3,236 3,072 <i>2,737</i>				3,236 3,072 <i>2,737</i>
Total net expenditures.....	12,224 10,976 <i>8,619</i>	49,505 47,753 <i>45,871</i>	168,771 153,701 <i>265,810</i>	25,069 24,028 <i>21,134</i>	11,362 10,719 <i>9,587</i>	266,931 247,177 <i>351,021</i>	456 453 <i>397</i>	20,859 20,773 <i>22,162</i>	9,600 8,603 <i>8,676</i>	297,846 277,006 <i>382,256</i>

Amounts in roman type are 1970-71 estimates.
Amounts in bold face type are 1970-71 expenditures.
Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Revolving Fund	Race track Supervision Revolving Fund	Agri-cultural Products Board	Agri-cultural Stabilization Board	Canadian Dairy Commission	Canadian Livestock Feed Board	Farm Credit Corporation	Total
RECEIPTS—									
Operating—									
Annual appropriations.....	117,393			398	126,395	452	20,773	8,603	274,014
Statutory appropriations.....	2,991								2,991
Credited to appropriations.....	3,072								3,072
Credited to revenue.....	10,715								10,715
Capital—									
Sales by.....		635	2,841	532					4,008
Interest receipts.....	72,587								72,587
Other income.....			41		74				115
Equity capital.....								1,500	1,500
Loans.....						60,244		111,100	171,344
Loan repayments.....	145,558								145,558
Total receipts.....	352,316	635	2,882	930	126,469	60,696	20,773	121,203	685,904
OUTLAYS—									
Operating—									
Goods and services.....	107,385	601	2,856	930		452	327		112,551
Grants and contributions.....	8,692								8,692
Subsidy and deficit payments.....					126,469		20,443	8,603	155,515
Capital—									
Department.....	7,379								7,379
Agencies, commissions etc.....			10				3		13
Equity capital.....	1,500								1,500
Loans.....	171,344								171,344
Loan repayments.....						81,981		63,577	145,558
Receipts credited to revenue.....	83,302	34	16						83,352
Total outlays.....	379,602	635	2,882	930	126,469	82,433	20,773	72,180	685,904
Net Receipts or net outlays (—).....	—27,286	nil	nil	nil	nil	—21,737	nil	49,023	nil

Revenues

	1970-71	1969-70
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	72,636,560 88	64,477,729 87
B Privileges, licences and permits.....	255,565 97	240,079 55
C Proceeds from sales.....	1,913,307 92	1,463,210 77
D Services and service fees.....	8,319,264 64	9,614,058 51
E Refunds of previous years' expenditure.....	152,694 80	208,602 23
F Miscellaneous.....	74,517 28	54,856 33
Total.....	\$83,351,911 49	\$76,058,537 26

Revenues—Concluded

		1970-71	
Summary of Revenue			
Branch—			
Administration.....	106,419 24	51,235 87	
Board of Grain Commissioners.....	6,062,484 65	4,213,369 68	
Canadian Government Elevators.....	2,245,282 42	3,097,290 67	
Health of animals.....	339,852 12	4,129 99	
Production and marketing.....	41,557 26	2,714,395 72	
Research.....	1,918,826 53	1,478,104 51	
Canadian Dairy Commission.....	5,619,939 79	4,222,918 00	
Farm Credit Corporation.....	66,966,653 77	59,987,887 30	
Canadian Livestock Feed Board.....	928 39	21,945 54	
Agriculture working capital advance account net profit for the fiscal year 1969-70.....		267,259 98	
Agriculture working capital advance account net profit for the fiscal year 1970-71.....	34,336 32		
Race track supervision revolving fund net profit for the fiscal year 1970-71.....	15,631 00		
Total.....	\$83,351,911 49	\$76,058,537 26	
Details			
Non-Tax Revenue—		1970-71	
A Return on investments:			
Interest on loans to Canadian Dairy Commission.....	5,619,940		
Interest on loans to Farm Credit Corporation—			
Interest on notes.....	66,628,367		
Interest on notes (Farm Machinery Syndicates Credit Act).....	338,287		
Net profit on the operation of the agriculture working capital advance account for the fiscal year 1970-71..	34,336		
Race track supervision revolving fund net profit for the fiscal year 1970-71.....	15,631		72,636,561
B Privileges, licences and permits:			
Board of Grain Commissioners—			
Elevator licence fees.....	26,966		
Rental from employees and others occupying dwellings on government properties.....	213,280		
Sundries.....	15,320		255,566
C Proceeds from sales:			
Board of Grain Commissioners—			
Grain samples.....	12,700		
Canadian Government Elevators—			
Surplus grain.....	6,841		
Screenings.....	252,721		
Research branch livestock and produce.....	1,613,612		
Land.....	25,573		
Sundries.....	1,861		1,913,308
D Services and service fees:			
Board of Grain Commissioners—			
Inspection.....	3,799,593		
Overtime.....	53,867		
Registration and cancellation of warehouse receipts.....	257,726		
Weighing.....	1,904,171		
Sundries.....	6,290		
Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)—			
Calgary.....	233,985		
Edmonton.....	289,739		
Lethbridge.....	38,188		
Moose Jaw.....	292,474		
Prince Rupert.....	748,309		
Saskatoon.....	321,322		
Quarantine charges on imported European cattle.....	308,618		
Salaries recovered from Department of External Affairs.....	58,295		
Sundries.....	6,687		8,319,264
E Refunds of previous years' expenditure:			
Potato warehouse construction refund.....	10,043		
Sundries.....	142,652		152,695
F Miscellaneous:			
Canadian Government Elevators—			
Boat overtime.....	32,028		
Wharfage.....	20,257		
Sundries.....	22,232		74,517
Total.....	\$83,351,911		

Appendix 1

Agriculture Revolving Fund

(Authorized by Agriculture Vote 783,
Appropriation Act No. 5, 1955, c. 60)

AUDITOR GENERAL OF CANADA
Ottawa, July 19, 1971.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the balance sheet of the Agriculture Revolving Fund as at March 31, 1971 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Agriculture Revolving Fund as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Accounts receivable.....	\$ 46,106	\$ 28,655
Inventories (valued at cost and estimated market)		
Seeds.....	\$349,413	33,659
Livestock.....	279,078	230,753
Poultry.....	4,715	4,633
Feed and other supplies.....	6,979	5,476
	640,185	274,521
	\$686,291	\$303,176
LIABILITIES		
Accounts payable.....	\$ 16,524	\$ 8,854
Working capital advance (for the purposes of financing the production of new and improved varieties of seeds, the acquisition, maintenance and development for experimental purposes of livestock, poultry and eggs, including administrative expenses of all authorized projects).....	669,767	294,322
	\$686,291	\$303,176

Certified correct:

C. B. GRIER

Director, Finance and Administration

Approved:

S. B. WILLIAMS

Deputy Minister, Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 19, 1971 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Cost of experimental and development projects		
Salaries and wages.....	\$ 469,388	\$ 395,739
Employee benefits.....	55,000	49,800
Livestock.....	353,154	317,508
Rental of land for rapeseed project.....	267,419	
Feed and other supplies.....	169,678	89,542
Accommodation.....	137,000	130,000
Seeds.....	65,058	43,560
Administration.....	64,800	47,700
Interest on working capital.....	29,000	15,000
Electricity, water and gas.....	6,781	5,399
Freight.....	4,426	4,405
Accounting.....	4,000	3,600
Miscellaneous.....	20,158	10,090
	1,645,862	1,112,343
Less:		
Proceeds from sales of livestock, seeds and poultry.....	635,235	772,520
Increase (decrease) in inventories....	365,664	(8,117)
	1,000,899	764,403
Net cost of projects.....	\$ 644,963	\$ 347,940
Net cost of projects provided without charge by		
Department of Agriculture.....	\$ 454,300	\$ 416,800
Other departments.....	225,000	198,400
	679,300	615,200
Less: Amount transferred from the revolving fund as revenue.....	34,337	267,260
	\$ 644,963	\$ 347,940

Appendix 2

Agricultural Products Board

(Established by the Agricultural Products Board Act)

AUDITOR GENERAL OF CANADA
Ottawa, July 19, 1971.

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL PRODUCTS BOARD,
OTTAWA.

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1971 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Board as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Deposit with the Receiver General.....	\$39,937	
	<u>\$39,937</u>	
LIABILITIES		
Contractor's performance deposit.....	\$39,937	
	<u>\$39,937</u>	

Certified correct:

ERIC A. POOK
Secretary

Approved:

S. B. WILLIAMS
Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 19, 1971 to the Chairman and Members of the Agricultural Products Board.

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Trading operations		
	Sales	Cost of sales
Chicken broilers.....	\$532,406	\$930,081
Loss on trading operations.....	\$397,675	\$77,110
Estimated value of major services provided by government departments		
Administration.....	2,500	1,000
Interest on working capital.....		16,500
	<u>2,500</u>	<u>17,500</u>
Loss for the year.....	\$400,175	\$94,610
Loss for the year provided for by Agriculture Vote 15 (1970—Vote 17).....	\$397,675	\$77,110
Government departments which provided certain major services without charge.....	2,500	17,500
	<u>\$400,175</u>	<u>\$94,610</u>

Appendix 3

Agricultural Stabilization Board

(Established by the Agricultural Stabilization Act)

AUDITOR GENERAL OF CANADA

Ottawa, July 19, 1971.

THE CHAIRMAN AND MEMBERS,
AGRICULTURAL STABILIZATION BOARD,
OTTAWA.

I have examined the statement of operations of the Agricultural Stabilization Board for the year ended March 31, 1971. As at that date the Board had no assets or liabilities.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying statement of operations presents fairly the results of operations of the Agricultural Stabilization Board for the year ended March 31, 1971, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON

Auditor General of Canada.

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

		1971	1970
Payments to the Canadian Dairy Commission for stabilization of the price of milk for the benefit of producers.....	\$125,000,000		
Less: Refunds by producers re the 1966-67 dairy program.....	251		
		\$124,999,749	\$131,856,048
Deficiency payments			
Sugar beets.....	1,067,612		2,674,253
Wool.....	402,521		1,070,099
Potatoes.....	(560)		695,055
Eggs.....			870
		1,469,573	4,440,277
Administration			
Staff salaries.....	329,606		320,961
Office expenses.....	11,331		7,949
Other.....	13,820		7,234
		354,757	336,144
Estimated value of major services provided without charge by government departments			
Part-time management and support services (Department of Agriculture).....	47,000		52,000
Employee benefits.....	48,000		47,000
Accommodation.....	24,000		24,000
Postal services.....	9,000		9,000
Accounting services.....	8,000		8,000
Interest on working capital (See Note).....			4,680,000
		136,000	4,820,000
		126,960,079	
Deduct: Forfeiture of contractor's security deposit in settlement of claim.....		74,295	
Loss for the year.....		\$126,885,784	\$141,452,469
Loss for the year provided for by			
Agriculture Vote 15 (1970—Vote 17).....		\$126,395,027	\$136,296,325
Agriculture Vote 10 (1970—Vote 15).....		354,757	336,144
Government departments which provided certain major services without charge.....		136,000	4,820,000
		\$126,885,784	\$141,452,469

NOTE:—The Board did not require working capital during the year ended March 31, 1971, funds for the operations of the Board being available in Agriculture Vote 15 throughout the year.

Certified correct:
ERIC A. POOK
Secretary

Approved:
S. B. WILLIAMS
Chairman

I have examined the above statement of operations and have reported thereon under date of July 19, 1971 to the Chairman and Members of the Agricultural Stabilization Board.

A. M. HENDERSON
Auditor General of Canada

Appendix 4

Board of Grain Commissioners for Canada

(Established by the Canada Grain Act)

AUDITOR GENERAL OF CANADA

Ottawa, September 1, 1971.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the statement of expenditure and revenue of the Board of Grain Commissioners for Canada for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statement of expenditure and revenue presents fairly the results of the operations of the Board of Grain Commissioners for Canada for the year ended March 31, 1971 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada.

STATEMENT OF EXPENDITURE AND REVENUE, BY BRANCHES FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures, totals only, for the year ended March 31, 1970)

1970 Totals		1971 Totals	Inspection	Weighing	Statistical	Research Laboratory	Executive and Administration
EXPENDITURE							
\$6,204,638	Salaries, wages and allowances.....	\$6,967,749	\$3,459,733	\$2,050,933	\$532,266	\$ 590,441	\$334,376
1,121,000	Employee benefits.....	1,019,000	499,000	296,000	82,000	92,000	50,000
225,530	Accommodation.....	257,853	103,551	12,371	54,753	61,754	25,424
	Scientific, technical, laboratory and other equipment.....	257,228	144,047	482	2,786	106,356	3,557
115,581	Travel.....	249,947	119,860	68,749	9,783	15,015	36,540
199,020	Transportation and communications.....	186,427	104,171	6,835	33,218	32,600	9,603
109,293	Materials, supplies and office equipment.....	170,427	68,294	6,863	14,560	77,490	3,220
40,563	Rental of computer.....	47,420			45,421	1,999	
19,036	Maintenance and repairs.....	28,995	14,082	217	1,528	12,635	533
23,315	Light, heat and power.....	28,524	5,447	857	5,407	15,454	1,359
11,500	Accounting services.....	11,000	5,000	3,000	1,000	1,000	1,000
45,102	Miscellaneous.....	45,406	4,832	374	7,450	14,049	18,701
8,226,134		9,269,976	4,528,017	2,446,681	790,172	1,020,793	484,313
REVENUE							
2,692,770	Inspection.....	3,864,751	3,864,751				
1,324,341	Weighing.....	1,937,287		1,937,287			
166,360	Registrations and cancellations.....	259,854			259,854		
27,193	Licenses.....	26,966			26,966		
1,140	Grain appeals.....	1,089					1,089
2,800	Sundry.....	1,171					1,171
4,214,604		6,091,118	3,864,751	1,937,287	286,820		2,260
\$4,011,530	Excess of Expenditure over Revenue.....	\$3,178,858	\$ 663,266	\$ 509,394	\$503,352	\$1,020,793	\$482,053
Excess of Expenditure over Revenue provided for by							
\$7,032,740	Agriculture Vote 25 (1970—Vote 50).....	\$8,179,015	\$4,024,017	\$2,147,681	\$707,172	\$ 927,793	\$372,352
60,894	Canada Grain Act (salaries of Commissioners).....	60,961					60,961
1,132,500	Government departments which provided certain major services without charge.....	1,030,000	504,000	299,000	83,000	93,000	51,000
8,226,134		9,269,976	4,528,017	2,446,681	790,172	1,020,793	484,313
4,214,604	Less: Revenue.....	6,091,118	3,864,751	1,937,287	286,820		2,260
\$4,011,530		\$3,178,858	\$ 663,266	\$ 509,394	\$503,352	\$1,020,793	\$482,053

Appendix 5

Canadian Government Elevators

AUDITOR GENERAL OF CANADA

Ottawa, August 16, 1971.

THE CHIEF COMMISSIONER AND COMMISSIONERS,
CANADIAN GRAIN COMMISSION,
WINNIPEG, MANITOBA.

I have examined the balance sheet of the Canadian Government Elevators as at March 31, 1971 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such test of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Elevators as at March 31, 1971 and the results of the Elevators operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON

Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971		1970		PROPRIETARY EQUITY OF THE GOVERNMENT OF CANADA	1971		1970	
Accounts receivable.....	\$	172,168	\$	54,773					
Accrued revenue					Working capital.....	\$	1,278,686	\$	836,094
Storage.....		632,948		168,416	Equity represented by the cost of fixed assets				
Elevation.....		230,972		386,287	acquired out of funds provided by par-				
					liamentary appropriations.....		14,213,653		14,008,964
		863,920		554,703					
Inventories									
Stores, at cost.....		67,171		59,477					
Tools and small equipment, at cost.....		81,097		71,017					
Screenings, at market value.....		69,360		73,481					
Grain, at market value.....		24,970		22,643					
		242,598		226,618					
Fixed assets, at cost									
Property, plant and equipment									
Moose Jaw.....		2,324,432		2,317,960					
Saskatoon.....		2,365,146		2,324,666					
Calgary.....		1,401,851		1,393,558					
Edmonton.....		1,882,433		1,755,214					
Lethbridge.....		998,260		1,023,806					
Prince Rupert.....		5,218,380		5,170,782					
		14,190,502		13,985,986					
Office furniture.....		23,151		22,978					
		14,213,653		14,008,964					
		\$15,492,339		\$14,845,058			\$15,492,339		\$14,845,058

Certified correct:

M. J. VANBUEKENHOUT
Chief of Administration

Approved:

W. E. TURNER
General Manager

I have examined the above balance sheet and related statement of operations and have reported thereon under date of August 16, 1971 to the Chief Commissioner and Commissioners of the Canadian Grain Commission.

A. M. HENDERSON
Auditor General of Canada

Canadian Government Elevators—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME		
Storage.....	\$1,130,357	\$1,168,552
Elevation.....	913,486	802,399
Cleaning.....	218,621	104,403
Drying.....	66,390	504,702
Screenings and surplus grain.....	281,290	284,687
Miscellaneous.....	97,102	47,212
	<u>2,707,246</u>	<u>2,911,955</u>
EXPENSE		
Salaries and wages.....	1,336,122	1,273,772
Employee benefits.....	224,000	246,000
Grants in lieu of taxes.....	392,013	411,473
Heat, light, power and water.....	148,296	172,766
Head office.....	96,573	115,101
Grain shortages on weigh-overs.....	91,693	14,913
Building and equipment repairs and main- tenance.....	91,547	97,377
Purchases of screenings.....	38,895	41,139
Transportation and communications.....	29,467	19,053
Materials and supplies.....	25,143	65,261
Accounting services.....	2,000	2,500
Miscellaneous.....	14,900	18,993
	<u>2,490,649</u>	<u>2,478,348</u>
Operating profit without provision for de- preciation.....	<u>\$ 216,597</u>	<u>\$ 433,607</u>
Operating profit disposed of as follows:		
Income.....	\$2,707,246	\$2,911,955
Expense charged against income.....	37,144	
	<u>2,670,102</u>	<u>2,911,955</u>
Amount transferred or to be transferred to the Receiver General.....	2,670,102	2,911,955
Expense charged to Agriculture Vote 25 (1970—Vote 50).....	2,245,279	2,245,463
Less: Stores acquired for inventories.....	17,774	15,615
	<u>2,227,505</u>	<u>2,229,848</u>
Appropriations of departments which pro- vided certain major services without charge.....	226,000	248,500
	<u>2,453,505</u>	<u>2,478,348</u>
	<u>\$ 216,597</u>	<u>\$ 433,607</u>

NOTE:—The expense of \$37,144 charged against income represents revenue offset in the accounts of Canada against the cost of net grain shortages disclosed by official grain audits made by the Board of Grain Commissioners for Canada during the year. These net grain shortages amounting to \$91,693 were recorded in the accounts of Canada in the amount of \$54,549 only and consequently the amount transferred or to be transferred to the Receiver General and the amount charged to Vote 25 are both understated by \$37,144.

Appendix 6

Prairie Farm Emergency Fund

STATEMENT OF PAYMENTS FOR THE YEAR ENDED MARCH 31, 1971

CROP YEAR	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1969.....	186,083	479,096	2,912,452	410,557	3,988,188
1970.....	809,223	658,818	1,833,849	67,902	3,369,792
	\$ 995,306	\$ 1,137,914	\$ 4,746,301	\$ 478,459	\$ 7,357,980

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM THE INCEPTION OF THE POLICY

FISCAL YEAR

1939-40 to 1965-66	29,884,237	226,836,530	99,036,024	1,713,916	357,470,707
1966-67.....	371,288	1,140,770	1,921,388	3,889	3,437,335
1967-68.....	172,589	5,874,245	2,598,375	196,120	8,841,329
1968-69.....	297,269	5,142,220	1,329,030	84,078	6,852,597
1969-70.....	649,666	1,554,734	1,843,798	75,972	4,124,170
1970-71.....	995,306	1,137,914	4,746,301	478,459	7,357,980
	\$32,370,355	\$241,686,413	\$111,474,916	\$2,552,434	\$388,084,118

CROP YEAR

1939-65.....	29,935,948	226,849,303	99,402,249	1,713,341	357,900,841
1966.....	336,751	1,135,216	1,665,726	4,464	3,142,157
1967.....	155,595	5,963,105	2,558,752	211,098	8,888,550
1968.....	332,487	5,436,301	2,419,607	128,592	8,316,987
1969.....	800,351	1,643,670	3,594,733	427,037	6,465,791
1970.....	809,223	658,818	1,833,849	67,902	3,369,792
	\$32,370,355	\$241,686,413	\$111,474,916	\$2,552,434	\$388,084,118

In the fiscal year 1970-71 the awards exceeded the levy by \$905,378.

Of the grand total, an amount of \$195,245,952 was obtained by the levy, \$191,398,405 was transferred from unappropriated moneys in the consolidated revenue fund and \$1,439,761 from appropriated moneys to meet the deficits.

Appendix 7

Race Track Supervision Revolving Fund

(Authorized by Agriculture Vote L1b,
Appropriation Act No. 1, 1970, 1969-70, c. 24)

AUDITOR GENERAL OF CANADA
Ottawa, July 7, 1971.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the balance sheet of the Race Track Supervision Revolving Fund as at March 31, 1971 and the statement of operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Race Track Supervision Revolving Fund as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles.

Yours faithfully,

GEORGE LONG
for Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1971

ASSETS

Deposit with Receiver General.....	\$100,777
Accounts receivable.....	53,986
Fixed assets	
Office and supervision equipment at appraised value.....	\$50,866
at cost.....	25,074
	75,940
Less: Provision for replacement.....	9,751
	66,189
	<u>\$220,952</u>

LIABILITIES

Accounts payable.....	\$170,086
Equity in fixed assets financed from parliamentary appropriations prior to April 1, 1970.....	50,866
	<u>\$220,952</u>

Certified correct:

C. B. GRIER
Director, Finance and Administration

Approved:

S. B. WILLIAMS
Deputy Minister, Department of Agriculture

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 7, 1971 to the Minister of Agriculture.

GEORGE LONG
for Auditor General of Canada

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

Income	
Levy of one-half of one percent of pari-mutuel bets at race tracks.....	\$2,841,129
Other.....	40,662
	<u>2,881,791</u>
Expense	
Race surveillance	
Fees for tests on race horses.....	\$895,700
Film patrol service.....	711,470
Photo finish service.....	270,566
	<u>1,877,736</u>
Pari-mutuel supervision	
Royal Canadian Mounted Police.....	562,328
Auditing.....	243,237
	<u>805,565</u>
Administration	
Salaries and wages.....	128,626
Employee benefits.....	15,208
Accommodation.....	11,305
Provision for replacement of fixed assets...	9,751
Travel.....	8,121
Stationery and supplies.....	4,844
Telephone.....	2,566
Miscellaneous.....	2,438
	<u>182,859</u>
	<u>2,866,160</u>
Profit for the year transferred from the revolving fund as revenue.....	\$ 15,631

SECTION 2

**1970-71
PUBLIC ACCOUNTS**

Communications and Post Office

**Department
Post Office**

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COMMUNICATIONS AND POST OFFICE

The aims of the department are as follows:

Communications

Objective

- To foster the orderly development and operation of communications for Canada in the domestic and international spheres.

Post Office

Objective

- To provide postal services to the people of Canada at reasonable rates and at a standard of service adequate to meet their needs without incurring subsidization from general taxation.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
Communications					
1	Operating expenditures, the grants listed in the Estimates and contributions and authority to spend revenues received during the year including the spending of fees received by the Canadian Radio-Television Commission for broadcasting licences.....	\$ 10,969,000 00			
	1a To authorize the transfer of \$225,999 from Communications Vote 5, Appropriation Act No. 3, 1970 for the purpose of this vote.....	1 00			
	Transfer from Vote 5.....	225,999 00			
	Transfer from Treasury Board Vote 5 contingencies.....	48,000 00			
		11,243,000 00	9,259,940 17	1,983,059 83	8,731,541 57
5	Capital expenditures.....	\$ 5,753,000 00			
	Less transfer to Vote 1.....	225,999 00			
		5,527,001 00	4,619,896 79	907,104 21	4,656,027 12
Stat.	Minister of Communications—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Refunds of amounts credited to revenue in previous years.....	150 00	150 00		24,146 45
		16,787,150 92	13,896,986 88	2,890,164 04	13,428,715 06
Post Office					
10	Operating expenditures, contributions and authority to spend revenue received during the year for financial and miscellaneous services.....	\$390,325,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	34,000 00			
		390,559,000 00	363,847,773 02	26,711,226 98	337,191,622 69
15	Capital expenditures.....	5,444,000 00	4,748,188 09	695,811 91	3,323,965 00
Stat.	Refunds of amounts credited to revenue in previous years.....	17 00	17 00		11 50
		396,003,017 00	368,595,978 11	27,407,038 89	340,515,599 19
	Grand total.....	412,790,167 92	382,492,964 99	30,297,202 93	353,944,314 25

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of program
Communications.....	1970-71	13,897	3,159	2,023	140	12,901
	1969-70	13,429	2,458	1,299	694	12,964
Post Office.....	1970-71	368,596	337,667	83,090	11,643	102,376
	1969-70	340,515	335,015	72,578	10,225	47,853
Total.....	1970-71	382,493	340,826	85,113	11,783	115,277
	1969-70	353,994	337,473	73,877	10,919	60,797

Programs by Activities

(in thousands of dollars)

	Operations		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Communications								
Departmental administration.....	1,886	2,135	25	39	20	4	1,931	2,178
Strategic planning.....	299	479		32			299	511
National telecommunications development.....	547	317			370	334	917	651
International participation.....	342	268			261	235	603	503
Government telecommunications systems	245	198	4	3			249	201
Management of the radio frequency spectrum.....	5,684	5,583	678	483	10	10	6,372	6,076
Communications and space applications research and development.....	8,622	8,095	5,429	4,326			14,051	12,421
	17,625	17,075	6,136	4,883	661	583	24,422	22,541
<i>Less:</i> receipts and revenues credited to vote.....	7,252	8,381	383	263			7,635	8,644
	10,373	8,694	5,753	4,620	661	583	16,787	13,897
<i>Deduct:</i> receipts credited to revenue.....		3,159						3,159
<i>Add:</i> services provided by other departments.....	1,299	2,023					1,299	2,023
accommodation provided by this department.....	694	140					694	140
Total cost of program.....	11,672	7,698	5,753	4,620	661	583	18,780	12,901
Post Office								
Departmental administration.....	31,362	25,998	361	852	110	77	31,833	26,927
Mail processing.....	173,053	168,897	3,037	1,537			176,090	170,434
Mail transportation.....	73,539	64,101	4				73,543	64,101
Mail delivery.....	135,440	129,103	1,696	2,230			137,136	131,333
Counter services.....	61,658	56,280	346	129			62,004	56,409
	475,052	444,379	5,444	4,748	110	77	480,606	449,204
<i>Less:</i> receipts credited to the vote.....	27,627	25,502					27,627	25,502
disbursements from revenue.....	56,976	55,106					56,976	55,106
	390,449	363,771	5,444	4,748	110	77	396,003	368,596
<i>Deduct:</i> receipts credited to revenue.....	386,427	337,667					386,427	337,667
services provided by this department.....	14,564	14,636					14,564	14,636
<i>Add:</i> services provided by other departments.....	79,459	83,090					79,459	83,090
Provision for retroactive salaries applicable to 1970-71.....		1,209						1,209
Total cost of program.....	68,917	95,767	5,444	4,748	110	77	74,471	100,592

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Communications			
GRANTS			
Departmental administration			
Grants to assist universities and associations in holding public conferences, seminars and consultations to stimulate Canadian interest in communications affairs.....	20	4	
International participation			
Gift of furnishings for the new International Telecommunications Union Building, Geneva.....	10		
Management of Radio Frequency Spectrum			
Grant to Canadian Radio Technical Planning Board.....	10	10	10
	40	14	10
CONTRIBUTIONS			
National telecommunications development			
Payments to the Canadian National Railway Company of the difference between revenues and expenses in the operation and maintenance of telecommunication facilities in accordance with agreements entered into with the company with the approval of the Governor in Council:			
Canadian National Railways telecommunication system north of Yellowknife from Fort Simpson to Inuvik in the Northwest Territories, the amount not to exceed \$324,887 per year for ten calendar years 1964-1974; estimated amount required in the current fiscal year.....	250	220	220
Tropospheric scatter terminal station at Frobisher, N.W.T. estimated at.....	120	114	88
	370	334	308
International participation			
Canada's share of the cost of international radio, telephone and telegraph organizations:			
The International Telecommunication Union, Geneva, Switzerland.....	245	235	215
The Inter-American Radio Office, Havana, Cuba.....	6		
	251	235	215
	661	583	533
Post Office			
CONTRIBUTIONS			
Administration			
Canada's share of upkeep of the International Bureau of the Universal Postal Union.....	88	56	66
Canada's share of upkeep of the International Bureau of the Postal Union of the Americas and Spain.....	22	21	21
Total	110	77	87

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Communications	Post Office	Total
(1) Salaries and wages.....	12,717 12,424 <i>10,969</i>	321,446 307,436 <i>274,222</i>	334,163 319,860 <i>285,191</i>
(1) Other personnel costs.....	28 21 <i>33</i>	1,801 3,995 <i>3,811</i>	1,829 4,016 <i>3,844</i>
(2) Transportation and communications.....	793 967 <i>762</i>	112,807 99,189 <i>103,993</i>	113,600 100,156 <i>104,755</i>
(3) Information.....	93 65 <i>52</i>	1,632 935 <i>657</i>	1,725 1,000 <i>709</i>
(4) Professional and special services.....	1,707 2,320 <i>1,008</i>	23,814 21,322 <i>20,281</i>	25,521 23,642 <i>21,289</i>
(5) Rentals.....	523 496 <i>299</i>	1,195 920 <i>1,278</i>	1,718 1,416 <i>1,577</i>
(6) Purchased repair and upkeep.....	175 245 <i>191</i>	907 992 <i>798</i>	1,082 1,237 <i>989</i>
(7) Utilities, materials and supplies.....	1,751 1,599 <i>1,593</i>	10,367 8,555 <i>6,685</i>	12,118 10,154 <i>8,278</i>
(8) Construction and acquisition of land, buildings and equipment.....	224 141 <i>368</i>		224 141 <i>368</i>
(9) Construction and acquisition of machinery and equipment.....	5,686 3,660 <i>4,460</i>	5,444 4,748 <i>3,324</i>	11,130 8,408 <i>7,784</i>
(10) Grants, contributions and other transfer payments.....	661 583 <i>533</i>	110 77 <i>87</i>	771 660 <i>620</i>
(12) All other expenditures.....	64 20 <i>49</i>	1,083 1,035 <i>1,004</i>	1,147 1,055 <i>1,053</i>
(1-12) Total.....	24,422 22,541 <i>20,317</i>	480,606 449,204 <i>416,140</i>	505,028 471,745 <i>436,457</i>
(13) Less—disbursements from revenue.....		56,976 55,106 <i>55,232</i>	56,976 55,106 <i>52,232</i>
	24,422 22,541 <i>20,317</i>	423,630 394,098 <i>363,908</i>	448,052 416,639 <i>384,225</i>
(13) Less—receipts and revenues credited to the vote.....	7,635 8,644 <i>6,888</i>	27,627 25,502 <i>23,393</i>	35,262 34,146 <i>30,281</i>
Total net expenditures.....	16,787 13,897 <i>13,429</i>	396,003 368,596 <i>340,515</i>	412,790 382,493 <i>353,944</i>

Amounts in roman type are 1970-71 estimates.
Amounts in bold face type are 1970-71 expenditures.
Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Communications	Post Office	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	13,880	368,596	382,476
Statutory appropriations.....	17		17
Credited to appropriations.....		25,502	25,502
Credited to revenue.....	5	363,169	363,174
Capital—			
Interest receipts.....	3,154		3,154
Loan repayments.....	9,850		9,850
Total receipts.....	26,906	757,267	784,173
OUTLAYS—			
Operating—			
Goods and services....	8,694	389,273	397,967
Grants and contributions.....	583	77	660
Capital—			
Department.....	4,620	4,748	9,368
Agencies, commissions, etc.....	10,000		10,000
Receipts credited to revenue.....	3,159	363,169	366,328
Total outlays.....	27,056	757,267	784,323
Net receipts or net outlays (—).....	150	nil	150

Revenues

Communications
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	3,154,487 72	2,457,920 17
B Refunds of previous years' expenditure.....	4,606 08	1,007 88
Miscellaneous.....		22 12
Total.....	\$3,159,093 80	\$2,458,950 17

Details

Non-Tax Revenue—

A Return on investments:	
Interest on loans—Canadian Overseas Telecommunications Corporation \$2,277,301; Telesat Canada \$877,039; Interest—Foreign exchange \$148.....	3,154,488
B Refunds on previous years' expenditure.....	4,606
Total.....	\$3,159,094

Post Office
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Postal revenue.....	418,178,675 84	430,377,727 78
B Less: Disbursements.....	55,106,358 96	52,231,859 30
	337,570,316 88	354,752,868 48
C Return on investments.....	8,105 88	12,335 68
D Refunds of previous years' expenditure.....	70,884 35	107,678 70
E Miscellaneous revenue.....	17,953 62	142,490 04
Total.....	\$337,667,260 73	\$355,015,372 90

Details

Postal revenue

RECEIPTS

	1970-71
Non-Tax Revenue—	
A Postage:—	
Sale of stamps, etc:	
Postage stamps, registration and insurance fees, stamped envelopes, post cards, bands, wrappers, etc.....	135,695,928
Postage meter and postage register machine impressions.....	206,386,628
Postage paid in cash:	
First class mail—includes gold bullion, mutilated bank notes and sundries.....	2,905,585
Second class mail—newspapers and periodicals mailed by publishers and news dealers.....	13,785,230
Third class mail—circulars, books, catalogues and samples mailed under permit.....	23,724,456
Fourth class mail—mailings under special permit at parcel post rates.....	257,795
Government departments and agencies.....	11,126,802
Total postage.....	393,882,424
Payments received from foreign countries:	
On parcels received from other countries for delivery in Canada.....	3,203,382
On foreign transit mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada.....	5,910,436
Rental of post office lock boxes.....	5,062,550
Money orders:—	
Fees on postal money orders.....	9,523,797
Commission collected from foreign countries on foreign money orders payable in Canada.....	16,145
Profit in exchange on postal transactions with other countries.....	313,108
Other revenue:—	
Commission received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps and meter impressions.....	5,400
Commissions received from the Department of Labour for collection of government annuity premiums.....	21,000
Sundries.....	240,434
Gross postal revenue.....	418,178,676

Revenues—Concluded**Post Office (concluded)****DISBURSEMENTS**

(Deducted from gross postal revenue)

B	
Remuneration of postmasters and staffs, as follows:	
Salaries and allowances paid at:—	
Revenue post offices.....	13,380,293
Semi-staff post offices.....	29,605,210
Sub post offices.....	6,356,901
Total "Remuneration of postmasters and staffs paid from revenue".....	49,342,404
Discount allowed to vendors of postage supplies.....	840
Compensation paid to messengers for special delivery of letters and parcels.....	304,008
Losses by fire, theft, forgery, etc.....	231,045
Commission paid to foreign countries on Canadian money orders payable in those countries.....	34,858
Postage on parcels mailed in Canada for delivery in foreign countries.....	1,913,333
Transit charges on Canadian mail forwarded through foreign countries, and on Canadian air mail carried to or through foreign countries.....	2,562,296
Indemnities paid in respect of lost, insured and C.O.D. parcels and registered articles.....	717,575
Total disbursements.....	55,106,359
Transferred Vote 10.....	25,502,000
Net postal revenue.....	337,570,317

Other revenue**RECEIPTS**

C	Return on investments.....	8,106
D	Refunds of previous years' expenditure.....	70,884
E	Miscellaneous.....	17,954
	Total other revenue.....	96,944
	Grand total.....	\$337,667,261

Appendix 1**Government Telephone Working Capital Advance****BALANCE SHEET AS AT MARCH 31, 1971**

(with comparative figures as at March 31, 1970)

ASSETS

	1971	1970
Charges to be recovered.....	\$ 496,796	\$ 110,670

LIABILITIES

	1971	1970
Working capital advance.....	\$ 496,796	\$ 110,670

STATEMENT OF WORKING CAPITAL ADVANCE ACCOUNT FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Unbilled charges at beginning of year.....	110,670	283,175
Operating costs—		
Telephone company billings.....	7,322,388	5,473,622
Salaries and wages of government employee telephone operators.....	455,196	236,211
	7,888,254	5,993,008
Less:		
Charges recovered from government departments.....	7,391,458	5,882,338
Charges to be billed and recovered.....	496,796	110,670
	\$ 7,888,254	\$ 5,993,008
Net results on operations.....	nil	nil

Appendix 2

Post Office Department

BALANCE SHEET AS AT MARCH 31, 1971

ASSETS

Cash in the hands of postmasters and in transit..... \$ 17,132,317

POST OFFICE ACCOUNTS

IN CONSOLIDATED REVENUE FUND

Post Office Savings Bank.....	\$ 3,674,563	
Outstanding money orders.....	34,229,758	
Philatelic trust.....	176,637	
Suspense account—paylist deductions..	446,055	
Post Office Guarantee Fund—Cash.....	16,311	
Contractors' security deposits.....	900	
		38,544,224

INVENTORY OF MATERIALS AND FITTINGS

Materials for use in the manufacture of uniforms, satchels and mail bags.....	522,405
---	---------

ACCOUNTS RECEIVABLE

International reply coupons from foreign postal administrations.....	\$ 19,343	
Government departments and agencies for postage paid in cash.....	391,226	
Foreign postal administrations for payment of money orders.....	799,726	
Sundry accounts receivable.....	59,557	
		1,269,852

SUSPENSE ACCOUNTS

Losses by fire, theft and other causes (under investigation).....	243,353
---	---------

\$ 57,712,151

LIABILITIES

Post Office savings bank depositors..... \$ 3,674,563

POST OFFICE ACCOUNTS

IN CONSOLIDATED REVENUE FUND

Cash on hand and in transit.....	\$ 17,132,317	
Post Office revolving fund.....	531,983	
Post Office account.....	315,681	
		17,979,981

OUTSTANDING POSTAL MONEY ORDERS

Unpaid money orders.....	\$ 30,133,022
Liability to chartered banks for paid money orders.....	5,604,397
	\$ 35,737,419

Less: Provisional payments to foreign countries.....	1,507,661
--	-----------

34,229,758

DEPOSIT ACCOUNTS

Philatelic (payments made in advance by collectors).....	\$ 176,637	
Post Office Guarantee Fund—Cash.....	16,311	
Contractors' security.....	900	
		193,848

ACCOUNTS PAYABLE

Accrued salaries to revenue and semi-staff postmasters and assistants.....	\$ 1,067,305	
Sundry accounts payable.....	27,427	
		1,094,732

SUSPENSE ACCOUNTS

Adjustment of revenue for unsold postage supplies at Canadian Forces post offices outside Canada.....	\$ 41,351	
Paylist deductions not transferred to other government departments or agencies at close of year.....	446,055	
Unfilled philatelic orders at close of year.....	9,892	
Sundry credit balances.....	41,971	
		539,269

\$ 57,712,151

NOTE: Lands and buildings are provided and paid for by the Department of Public Works and consequently are not included among the assets. Certain international accounts receivable and payable are not in the Balance Sheet, since they cannot be established with sufficient accuracy.

Certified correct

J. A. H. MACKAY

Deputy Postmaster General

Appendix 2—Concluded**STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1971****REVENUES**

Gross postal revenue.....	418,178,676
Other revenue—	
Return on investments.....	8,106
Refunds of previous years' expenditure.....	70,884
Miscellaneous revenue.....	17,954
	<u>96,944</u>
Total cash revenue.....	418,275,620
Value of services provided by Post Offices:	
†Government of Canada mail free of postage.....	11,643,000
Interest on money order float at 7%...	2,729,044
Interest on funds in savings bank account at 7%.....	263,657
	<u>14,635,701</u>
Total revenues.....	<u>432,911,321</u>

EXPENDITURES

Expenditures paid from parliamentary appropriations.....	368,595,978
Expenditures paid from postal revenue	55,106,359
Expenditures for vote netting of postal revenue items authorized by the Appropriations Act.....	25,502,000
	<u>449,204,337</u>
Value of services provided by other departments:	
Accommodation provided by Department of Public Works.....	40,966,000
Accounting and cheque issue service provided by Department of Supply and Services.....	765,000
**Contributions to: superannuation account \$33,996,400, employee group-surgical-medical insurance \$2,077,550 and Canada pension plan account and Quebec pension plan account \$4,868,300 by Treasury Board.....	40,942,250
Employee compensation payments by the Department of Labour.....	417,000
	<u>83,090,250</u>
Provision for retroactive salary increases for 1970-71.....	1,209,000
Total costs.....	<u>533,503,587</u>
Net operating deficit.....	<u>\$100,592,266</u>
Total cash revenue.....	418,275,620
Less: Expenditures paid from postal revenue.....	55,106,359
Total, transferred to Receiver General of Canada.....	<u>\$363,169,261</u>

†Amount based on actual mail volume—1970-71.

**Reflects value of contributions to superannuation, group-surgical-medical insurance, Canada pension and Quebec pension plan accounts based on actual salaries paid and number of contributing employees.

Appendix 3**Post Office Working Capital Advance****BALANCE SHEET AS AT MARCH 31, 1971**

(with comparative figures as at March 31, 1970)

ASSETS

	1971	1970
Inventory, at cost.....	518,337	764,364
Shortage in inventory.....	4,068	746
	<u>\$ 522,405</u>	<u>\$ 765,110</u>

LIABILITIES

Accounts receivable.....	9,578	355
Balance of working capital advance.....	531,983	765,465
	<u>\$ 522,405</u>	<u>\$ 765,110</u>

**STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the preceding year)

	1971	1970
Balance, inventory, at beginning of year.....	765,110	644,955
Increase or decrease (—) in inventory during the year.....	—242,705	120,155
Net profit for the year (Exhibit A).....	8,106	12,336
	<u>530,511</u>	<u>777,446</u>
Net profit credited to non-tax revenue.....	—8,106	—12,336
	<u>\$ 522,405</u>	<u>\$ 765,110</u>

NOTE.—The debit balance in this account at any time not to exceed \$895,000.

EXHIBIT A**STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the preceding year)

	1971	1970
Sales.....	997,971	1,033,069
Cost of sales—		
Inventory at beginning of year.....	765,110	644,955
Costs incurred during the year.....	747,160	1,140,888
	<u>1,512,270</u>	<u>1,785,843</u>
Inventory at end of year.....	—522,405	—765,110
	<u>989,865</u>	<u>1,020,733</u>
Net profit for the year.....	<u>\$ 8,106</u>	<u>\$ 12,336</u>

SECTION 3

1970-71
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Prices and Incomes Commission

CONTENTS

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CONSUMER AND CORPORATE AFFAIRS

Included in this section are the department proper consisting of four programs and the Prices and Incomes Commission.

The aims of the department are as follows:

- To provide overall policy direction, advisory and administrative support service to departmental programs.
- To optimize the welfare of consumers and to protect them against economic and accident hazards.
- To facilitate the orderly conduct of business and the private development and production of capital and intellectual resources.
- To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Prices and Incomes Commission

Objective

- To report upon the causes, processes and consequences of inflation and to inform those making current prices and income decisions, the general public and the government on how price stability may best be served.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 1,864,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	33,800 00			
		1,897,800 00	1,808,652 84	89,147 16	1,252,429 24
Stat.	Minister of Consumer and Corporate Affairs—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		1,914,799 92	1,825,652 76	89,147 16	1,269,429 16
CONSUMER AFFAIRS PROGRAM					
5	Program expenditures and the grant listed in the Estimates.....	\$ 7,700,000 00			
5a.	Transfer from Treasury Board Vote 5 contingencies.....	102,000 00			
		23,600 00			
		7,825,600 00	7,451,196 69	374,403 31	6,600,852 09
CORPORATE AFFAIRS PROGRAM					
10	Program expenditures and the grant listed in the Estimates.....	\$ 7,550,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	24,800 00			
		7,574,800 00	7,234,260 12	340,539 88	6,731,595 71
Stat.	Refunds of amounts credited to revenue in previous years	20,017 26	20,017 26		24,328 50
		7,594,817 26	7,254,277 38	340,539 88	6,755,924 21
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM					
15	Office of Investigation and Research—operating expendi- tures.....	1,746,000 00	1,533,006 87	212,993 13	1,387,220 14
20	Restrictive Trades Practices Commission—operating ex- penditures.....	154,000 00	86,771 36	67,228 64	114,724 06
		1,900,000 00	1,619,778 23	280,221 77	1,501,944 20
	Department total.....	19,235,217 18	18,150,905 06	1,084,312 12	16,128,149 66
Prices and Incomes Commission					
25	Program expenditures.....	\$ 1,000,000 00			
25c.	.....	1,250,000 00			
		2,250,000 00	2,068,527 82	181,472 18	569,333 76
	Grand total.....	21,485,217 18	20,219,432 88	1,265,784 30	16,697,483 42

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1970-71	1,826		539		2,365
	1969-70	1,269		264		1,533
CONSUMER AFFAIRS.....	1970-71	7,451	2,256	1,682		6,877
	1969-70	6,601	2,199	1,485		5,887
CORPORATE AFFAIRS.....	1970-71	7,254	8,981	1,691		(36)
	1969-70	6,756	8,565	1,458		(351)
COMBINES INVESTIGATION AND COMPETITION POLICY.....	1970-71	1,620	57	370		1,933
	1969-70	1,502	139	334		1,697
Department total.....	1970-71	18,151	11,294	4,282		11,139
	1969-70	16,128	10,903	3,541		8,766
Prices and Incomes Commission.....	1970-71	2,068		88		2,156
	1969-70	569				569
Grand total.....	1970-71	20,219	11,294	4,370		13,295
	1969-70	16,697	10,903	3,541		9,335

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Administration.....	371	387	3	5			374	392
Support services.....	1,527	1,398	14	36			1,541	1,434
	1,898	1,785	17	41			1,915	1,826
Add: services provided by other departments.....	539	539					539	539
Total cost of program.....	2,437	2,324	17	41			2,454	2,365
CONSUMER AFFAIRS PROGRAM								
Administration.....	85	119		1	100	100	185	220
Canadian Consumer Council.....	104	101	1				105	101
Information services.....	388	375	1	6			389	381
Operations.....	5,666	5,556	101	134			5,767	5,690
Regulations.....	1,092	780	49	104			1,141	884
Research.....	236	172	3	3			239	175
	7,571	7,103	155	248	100	100	7,826	7,451
Deduct: receipts credited to revenue.....	2,400	2,256					2,400	2,256
Add: services provided by other departments.....	1,682	1,682					1,682	1,682
Total cost of program.....	6,853	6,529	155	248	100	100	7,108	6,877
CORPORATE AFFAIRS PROGRAM								
Administration.....	916	1,046	4	36			920	1,082
Investigation.....	400	309	5				405	309
Surveillance.....	541	351	7	13			548	364
Registration.....	902	383	2	1			904	384
Qualification.....	4,299	4,728	24	29		17	4,323	4,774
Research.....	458	322	3	2	34	17	495	341
	7,516	7,139	45	81	34	34	7,595	7,254
Deduct: receipts credited to revenue.....	10,070	8,981					10,070	8,981
Add: services provided by other departments.....	1,691	1,691					1,691	1,691
Total cost of program.....	(863)	(151)	45	81	34	34	(784)	(36)
COMBINES INVESTIGATION AND COMPETITION POLICY PROGRAM								
Investigation and research.....	1,740	1,506	6	27			1,746	1,533
Restrictive Trade Practices Commission	153	87	1				154	87
	1,893	1,593	7	27			1,900	1,620
Deduct: receipts credited to revenue.....	65	57					65	57
Add: services provided by other departments.....	370	370					370	370
Total cost of program.....	2,198	1,906	7	27			2,205	1,933

Programs by Activities—Concluded

(in thousands of dollars)

	Operations		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Prices and Incomes Commission								
Research and information.....	1,606	642	60				1,666	642
Administration.....	584	1,353		73			584	1,426
	2,190	1,995	60	73			2,250	2,068
Add: services provided by other departments.....	88	88					88	88
Total cost of program.....	2,278	2,083	60	73			2,338	2,156

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
CONSUMER AFFAIRS PROGRAM			
Grant to the Canadian Consumer Association.....	50	50	50
Grant to La Fédération des Associations Coopératives d'Economie Familiale du Québec.....	50	50	
	100	100	50
CORPORATE AFFAIRS PROGRAM			
Grant to the United International Bureaux for the Protection of Intellectual Property.....	34	34	
	34	34	
Total.....	134	134	50

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Consumer Affairs Program	Corporate Affairs Program	Combines Investigation and Compe- tition Policy Program	Total Department	Prices and Incomes Commission	Total
(1) Salaries and wages.....	1,540 1,412 <i>1,018</i>	6,251 5,721 <i>5,363</i>	6,240 5,871 <i>5,568</i>	1,506 1,268 <i>1,145</i>	15,538 14,271 <i>13,094</i>	1,222 1,240 <i>282</i>	16,760 15,511 <i>13,376</i>
(1) Other personnel costs.....	2 3 <i>2</i>		1		2 4 <i>2</i>	8	2 12 <i>2</i>
(2) Transportation and communications.....	68 98 <i>65</i>	810 875 <i>695</i>	177 166 <i>101</i>	103 136 <i>102</i>	1,158 1,275 <i>963</i>	266 186 <i>67</i>	1,424 1,461 <i>1,030</i>
(3) Information.....	51 21 <i>3</i>	99 47 <i>45</i>	664 591 <i>613</i>	14 15 <i>9</i>	828 674 <i>670</i>	192 58 <i>24</i>	1,020 732 <i>694</i>
(4) Professional and special services.....	50 58 <i>66</i>	184 189 <i>84</i>	211 320 <i>187</i>	228 130 <i>191</i>	673 697 <i>528</i>	444 404 <i>129</i>	1,117 1,101 <i>657</i>
(5) Rentals.....	15 18 <i>14</i>	103 80 <i>65</i>	54 40 <i>34</i>	4 5 <i>12</i>	176 143 <i>125</i>	34	176 177 <i>125</i>
(6) Purchased repair and upkeep.....	2 3 <i>1</i>	30 53 <i>54</i>	15 11 <i>15</i>	1 2 <i>1</i>	48 69 <i>71</i>		48 69 <i>71</i>
(7) Utilities, materials and supplies.....	164 170 <i>70</i>	90 134 <i>158</i>	132 114 <i>150</i>	35 36 <i>36</i>	421 454 <i>414</i>	40 63 <i>32</i>	461 517 <i>446</i>
(9) Construction and acquisition of machinery and equipment.....	17 40 <i>27</i>	155 249 <i>76</i>	45 82 <i>34</i>	7 27 <i>5</i>	224 398 <i>142</i>	60 73 <i>23</i>	284 471 <i>165</i>
(10) Grants, contributions and other transfer payments		100 100 <i>50</i>	34 34 <i>28</i>		134 134 <i>78</i>		134 134 <i>78</i>
(12) All other expenditures.....	6 4 <i>3</i>	2 3 <i>11</i>	23 24 <i>26</i>	2 1 <i>1</i>	33 32 <i>41</i>	26 2 <i>12</i>	59 34 <i>53</i>
Total net expenditures.....	1,915 1,826 <i>1,269</i>	7,825 7,451 <i>6,601</i>	7,595 7,254 <i>6,756</i>	1,900 1,620 <i>1,502</i>	19,235 18,151 <i>16,128</i>	2,250 2,068 <i>569</i>	21,485 20,219 <i>16,697</i>

Amounts in roman type are 1970-71 estimates.
Amounts in bold face type are 1970-71 expenditures.
Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS

Operating	
Annual appropriations.....	20,178
Statutory appropriations.....	37
Credited to revenue.....	11,301
Total receipts.....	31,516

OUTLAYS

Operating	
Goods and services.....	19,613
Grants and contributions.....	134
Capital	
Department.....	472
Loan repayments.....	472
Receipts credited to revenue.....	11,301
Total outlays.....	31,992

Net receipts or net outlays (—)..... —476

Revenues

Comparative Summary		1970-71	1969-70
Non-Tax Revenue—			
A	Privileges, licences and permits.....	7,735,426 71	7,375,464 73
B	Proceeds from sales.....	55 00	51 50
C	Services and service fees.....	3,074,035 72	2,985,278 61
D	Refunds of previous years' expenditure.....	8,114 44	6,414 33
E	Miscellaneous.....	484,266 83	542,142 70
Total.....		\$11,301,898 70	\$10,909,351 87

Details		1970-71	
Non-Tax Revenue —			
A	Privileges, licences and permits:		
	Bankruptcy: trustees' licence fees.....	30,481	
	Copyrights and industrial designs: copyrights \$28,636, designs \$7,215, sundries \$9,146.....	44,997	
	Corporations: application for letters patent and supplementary letters patent \$1,191,976, surrender of letters patent \$35,538, sundries \$33.....	1,227,547	
	Patents: assignments \$343,111, claims \$534,402, completing patent applications \$98,434, filing fees \$1,526,464, final fees \$2,983,992, restoration and reinstatement of applications \$20,618, sundries \$61,016.....	5,568,037	
	Trade marks: advertisement fees \$203,377, amendment of registration of registered users \$14,311, assignment of trade marks \$60,840, notices \$3,053, opposition fees \$14,080, registered users \$90,289, renewal of trade marks \$127,808, trade marks \$347,737, sundries \$2,870.....	864,365	
			7,735,427 55
B	Proceeds from sales.....		
C	Services and service fees:		
	Bankruptcy: official receivers' fees \$62,865, court costs \$546.....	63,411	
	Combines investigation and research: transcripts.....	680	
	Consumer protection: electricity and gas inspection fees \$1,179,381, laboratory fees \$3,264, weights and measures inspection fees, \$1,065,806.....	2,248,451	
	Copyrights: copies.....	904	
	Corporations: annual summaries \$215,726, filing deposit or registration of by-laws, prospectuses, mortgages, notices of redemption, conversion and cancellation of shares and other documents, certificates, searches, status clerical work and sundries \$76,998, financial statements \$22,764.....	315,488	
	Patents: annual fee of patent agents \$2,987, attorneys' registration \$16,511, copies \$122,561, printed patents \$220,522.....	362,581	
	Registration: copies, certified copies, and certificates of authentication \$53,635, filing of railway mortgages and sales agreements \$3,143.....	56,778	
	Trade marks: copies \$13,514, agents' annual fees \$12,229.....	25,743	
			3,074,036 8,114
D	Refunds of previous years' expenditure.....		
E	Miscellaneous:		
	Bankruptcy: levies under the Bankruptcy Act.....	409,558	
	Combines investigation and research: fines and forfeitures.....	55,988	
	Consumer protection: fines.....	7,583	
	Sundries.....	11,138	
			484,267
Total.....			\$11,301,899

Appendix

THE CUSTODIAN

(Appointed by the Revised Regulations Respecting Trading with the Enemy (1943))

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

VESTED ASSETS ACCOUNT			
	1970	1969	
ASSETS			LIABILITIES
Cash.....	\$ 199,982	\$ 198,095	Balance representing—
Investment in Government of Canada bonds at par (market value \$1,385,937)...	1,360,000	1,325,000	Assets vested in the Custodian....
Gold (market value \$20,376).....	22,192	22,192	Suspense accounts:
Securities (market value \$582,682).....	130,665	131,418	Cash balances released but
Equities in companies controlled by the Custodian.....	1,352,392	1,280,560	cheques not negotiated.....
Real estate.....	2,791	2,791	Securities released but transfer
Other assets.....	152	152	not completed.....
	<u>\$3,068,174</u>	<u>\$2,960,208</u>	
OFFICE ADMINISTRATION ACCOUNT			
	1970	1969	
Cash.....	\$ 34,703	\$ 10,696	Accounts payable and accrued
Accrued interest.....	35,529	63,919	charges.....
Investments in Government of Canada bonds, at par (market value \$964,207)...	950,000	850,000	Provision for retirement gratuities
			to staff for services up to April
			30, 1951, including accrued in-
			terest.....
			Awards payable to evacuated per-
			sons of Japanese race.....
			Surplus—
			Balance as at January 1
			Add:
			Excess of income over expense
			for the year, per Statement
			of Income and Expense.....
			Balance as at December 31.....
	<u>\$1,020,232</u>	<u>\$ 924,615</u>	

NOTE: As at December 31, 1970 the Custodian was contingently liable, in an unknown degree, in respect of certain claims pending for damages, etc.

Certified correct:

R. M. SERRE
Comptroller

Approved:

M. ROBITAILLE
Assistant Deputy Custodian

I have examined the above Statement of Assets and Liabilities and the related Statement of Income and Expense and have reported thereon under date of February 16, 1971, to the Minister of Consumer and Corporate Affairs, as the Custodian.

A. M. HENDERSON
Auditor General of Canada

THE CUSTODIAN—Continued

Addendum to the Statement of Assets and Liabilities

METHODS OF VALUING THE ASSETS VESTED IN THE CUSTODIAN AS AT DECEMBER 31, 1970

ASSETS	DETAILS OF VALUATION
Cash.....	Foreign currencies included under this heading were converted to Canadian funds at current rates of exchange.
Gold.....	Valued at \$38.50 per fine ounce, the price ruling at the outbreak of World War II.
Securities.....	Valued at par, except: (a) no par value shares, which are recorded at \$1 each; and (b) securities deemed worthless which are recorded at one cent per block of shares held in individual accounts. Foreign securities (other than U.S. which are recorded at par of exchange) were converted to Canadian funds at the exchange rates prevailing at the outbreak of World War II.
Equities in companies controlled by the Custodian.....	Valued at net worth, i.e., the combined amount of capital and surplus according to most recent financial statements available and at a nominal value of \$1 for each equity where no such statements were available.
Real estate.....	At the amounts assessed for municipal tax purposes.
Other assets:	
Personal effects.....	At appraised or nominal values.
Life insurance policies, undistributed estates and land rentals.....	At nominal value of \$1 for each item.

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME		
Custodian's fees on assets released from administration.....	\$	\$ 232
Income from investments.....	162,945	147,796
Interest on bank deposits.....	4,640	5,190
Sundry.....	128	
	<u>\$167,713</u>	<u>153,218</u>
EXPENSE		
Salaries.....	58,602	68,570
Employees' welfare benefits.....	3,927	4,376
Office rent.....	5,834	6,928
Other office expenses.....	1,502	1,185
Travel, legal and other expenses related to pending claims.....	2,156	(11)
	<u>72,021</u>	<u>81,048</u>
Excess of income over expense.....	\$ 95,692	\$ 72,170

THE CUSTODIAN—*Concluded*

AUDITOR GENERAL OF CANADA
Ottawa, February 16, 1971.

THE HONOURABLE S. RONALD BASFORD,
MINISTER OF CONSUMER AND CORPORATE AFFAIRS,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Custodian for the year ended December 31, 1970 and have obtained all the information and explanations required.

The examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as were considered necessary in the circumstances.

The Addendum to the Statement of Assets and Liabilities explains the bases used in valuing various classes of assets vested in the Custodian.

As in previous years, income earned from cash funds held by the Custodian and from investments acquired from such funds was recorded as income of the Custodian.

Subject to the foregoing, I report that, in my opinion, the accompanying Statement of Assets and Liabilities and the Statement of Income and Expense present fairly the financial position of the Custodian as at December 31, 1970, and the results of his administration of the Revised Regulations Respecting Trading with the Enemy (1943) for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada

SECTION 4

1970-71
FISCAL YEAR

Energy, Mines and Commerce

Atomic Energy Control Board
Atomic Energy of Canada Limited
Canadian Coal Board
National Energy Board

SECTION 4

1970-71 PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
Dominion Coal Board
National Energy Board

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SECTION 4

1978-79
FEDERAL GOVERNMENT

Energy, Water and Resources

Department of Energy, Water and Resources
Minister of Energy, Water and Resources
Hon. J. G. (Jack) Lang
Hon. J. G. (Jack) Lang
Hon. J. G. (Jack) Lang

MEMBERS

1978-79	Mr. J. G. (Jack) Lang
1977-78	Mr. J. G. (Jack) Lang
1976-77	Mr. J. G. (Jack) Lang
1975-76	Mr. J. G. (Jack) Lang
1974-75	Mr. J. G. (Jack) Lang
1973-74	Mr. J. G. (Jack) Lang
1972-73	Mr. J. G. (Jack) Lang
1971-72	Mr. J. G. (Jack) Lang
1970-71	Mr. J. G. (Jack) Lang
1969-70	Mr. J. G. (Jack) Lang

ENERGY, MINES AND RESOURCES

The aims of the department are:

- To provide overall policy direction, central administrative and support services for all departmental programs.
- To promote the management and effective use of the mineral and energy resources of the nation and to contribute to man's knowledge of the sciences of the earth.
- To promote improvement in the quality, supply and control of the water resources of the country.

Atomic Energy Control Board

Objective

- To administer federal legislation and regulations thereunder concerning the control of atomic energy in the interest of health and safety and national security; to support atomic energy research and to assist in the education and training of persons to qualify them to engage in the field of atomic energy in Canada.

Atomic Energy of Canada Limited

Objective

- To carry out nuclear research and development and to develop the utilization of atomic energy for peaceful purposes.

Dominion Coal Board

Objective

- To promote effective management and use of the coal resources of the country.

National Energy Board

Objective

- To regulate the construction, operation and tolls and tariffs of oil and gas pipe lines subject to federal jurisdiction; the export and import of gas; the export of electric power; the construction of lines over which such power is exported.
- To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Appropriations and Expenditures

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
Stat.	Minister of Energy, Mines and Resources—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
1	Program expenditures.....	\$ 7,855,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	75,000 00			
		7,930,000 00	7,617,285 78	312,714 22	6,490,570 50
		7,946,999 92	7,634,285 70	312,714 22	6,507,570 42
MINERALS, ENERGY AND EARTH SCIENCES PROGRAM					
5	Program expenditures, the grants listed in the Estimates, contributions, authority to make recoverable advances not exceeding the amount of the share of the United States Government of the cost of binding annual reports and maintaining boundary range lights, and authority to spend revenue received during the year.....	\$42,866,000 00			
	5a To authorize the transfer of \$649,999 from Energy, Mines and Resources Vote 25, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	5c.....	1 00			
	Transfer from Vote 25.....	649,999 00			
	Transfer from Treasury Board Vote 5 contingencies.....	281,863 00			
		43,797,864 00	42,434,720 84	1,363,143 16	43,028,274 01
Stat.	Payments under the Emergency Gold Mining Assistance Act....	13,070,583 12	13,070,583 12		13,673,043 50
		56,868,447 12	55,505,303 96	1,363,143 16	56,701,317 51
WATER RESOURCES PROGRAM					
15	Operating expenditures including the expenses of the Saskatchewan-Nelson Basin Board and the Atlantic Tidal Power Programming Board and recoverable expenditures relating thereto, the expenses of the National Committee for Canada of the International Geographical Union, recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to provide free accommodation for the International Commission for the Northwest Atlantic Fisheries.....	\$39,269,000 00			
	15a.....	406,500 00			
	Transfer from Treasury Board Vote 5 contingencies.....	189,814 00			
		39,865,314 00	35,835,294 77	4,030,019 23	31,520,056 72
20	Capital expenditures including authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys.....	\$12,080,000 00			
	20a To authorize the transfer of \$374,999 from Energy, Mines and Resources Vote 25, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	20c To authorize the transfer of \$485,999 from Energy, Mines and Resources Vote 25, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from Vote 25.....	860,998 00			
		12,941,000 00	12,886,384 63	54,615 37	12,657,987 99

Appropriations and Expenditures—o

Vote			1970-71	1970-71	Unexpended	1969-70
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
25	The grants listed in the Estimates and contributions.....	\$ 5,658,100 00				
	Less transfers to—					
	Vote 5.....	\$ 649,999 00				
	Vote 20.....	860,998 00				
		<u>1,510,997 00</u>				
			4,147,103 00	2,759,117 15	1,387,985 85	2,761,904 44
			56,953,417 00	51,480,796 55	5,472,620 45	46,939,949 15
	Department total.....		121,768,864 04	114,620,386 21	7,148,477 83	110,148,837 08
	Atomic Energy Control Board					
30	Operating expenditures.....		704,000 00	597,397 65	106,602 35	485,613 24
35	The grants listed in the Estimates.....		7,100,000 00	7,100,000 00		5,400,000 00
			7,804,000 00	7,697,397 65	106,602 35	5,885,613 24
	Atomic Energy of Canada Limited					
	NUCLEAR RESEARCH AND UTILIZATION PROGRAM					
40	Operating expenditures.....		63,869,000 00	63,857,210 50	11,789 50	61,296,000 00
45	Capital expenditures.....		5,131,000 00	5,131,000 00		7,704,000 00
			69,000,000 00	68,988,210 50	11,789 50	69,000,000 00
	Dominion Coal Board					
70	Program expenditures and contributions.....		2,427,000 00	1,993,053 43	433,946 57	4,711,532 74
Stat.	Payments to New Brunswick for rationalization of the Minto coal field.....		4,050,000 00	4,050 000 00		4,050,000 00
			6,477,000 00	6,043,053 43	433,946 57	8,761,532 74
	National Energy Board					
80	Operating expenditures and the grant listed in the Estimates.....	\$ 2,425,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	<u>13,300 00</u>				
			2,438,300 00	2,397,635 52	40,664 48	1,943,182 59
	Grand total		207,488,164 04	199,746,683 31	7,741,480 73	195,739,165 65

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1970-71	7,634	4	1,404		9,034
	1969-70	6,508	1	1,570		8,077
MINERALS, ENERGY AND EARTH SCIENCES.....	1970-71	55,505	1,405	8,555	354	63,009
	1969-70	56,701	1,542	8,884	653	64,696
WATER RESOURCES.....	1970-71	51,481	673	4,450	435	55,693
	1969-70	46,940	763	4,128	404	50,709
<hr/>						
Total Department.....	1970-71	114,620	2,082	14,409	789	127,736
	1969-70	110,149	2,306	14,582	1,057	123,482
<hr/>						
Atomic Energy Control Board.....	1970-71	7,698		144		7,842
	1969-70	5,886		135		6,021
Atomic Energy of Canada Limited.....	1970-71	68,988	1,615			67,373
	1969-70	69,000				69,000
Dominion Coal Board.....	1970-71	6,043	208	66		5,901
	1969-70	8,761	867	50		7,944
National Energy Board.....	1970-71	2,398	1	382		2,779
	1969-70	1,943	2	361		2,302
<hr/>						
Total.....	1970-71	199,747	3,906	15,001	789	211,631
	1969-70	195,739	3,175	15,128	1,057	208,749

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration....	3,410	3,324	102	72			3,512	3,396
Special supporting services.....	3,827	3,704	608	534			4,435	4,238
	7,237	7,028	710	606			7,947	7,634
<i>Deduct: receipts credited to revenue.....</i>		4						4
<i>Add: services provided by other departments.....</i>	1,256	1,404					1,256	1,404
Total cost of program.....	8,493	8,428	710	606			9,203	9,034
MINERALS, ENERGY AND EARTH SCIENCES PROGRAM								
Mineral development.....	1,270	1,330	10	38	13,086	13,085	14,366	14,453
Energy development.....	836	591	16	33	23	22	875	646
Field and air surveys, mapping and aeronautical charting....	13,049	12,642	611	750	49	48	13,709	13,440
Geological surveys and research	11,266	10,687	499	788	347	343	12,112	11,818
Mining and metallurgical investigations and research.....	9,473	8,734	353	423	116	115	9,942	9,272
Research in geophysics.....	3,512	3,341	486	605	20	12	4,018	3,958
Polar continental shelf project..	2,000	2,023	80	70			2,080	2,093
Resources satellite development project.....	640	494		144			640	638
Administration.....	96	89	1				97	89
	42,142	39,931	2,056	2,851	13,641	13,625	57,839	56,407
<i>Less: receipts and revenue credited to the vote.....</i>	970	902					970	902
	41,172	39,029	2,056	2,851	13,641	13,625	56,869	55,505
<i>Deduct: receipts credited to revenue.....</i>	643	1,405					643	1,405
<i>Add: services provided by other departments.....</i>	8,949	8,555					8,949	8,555
<i>accommodation provided by this department.....</i>	490	354					490	354
Total cost of program.....	49,968	46,533	2,056	2,851	13,641	13,625	65,665	63,009
WATER RESOURCES PROGRAM								
Policy and planning.....	6,079	4,458	51	49	3,639	2,252	9,769	6,759
Research and investigations on inland water resources.....	13,930	13,164	10,064	9,607	500	500	24,494	23,271
Marine surveys and research....	19,824	18,244	2,948	3,230	8	7	22,780	21,481
Administration.....	115	60	3	1			118	61
	39,948	35,926	13,066	12,887	4,147	2,759	57,161	51,572
<i>Less: receipts and revenues credited to the vote.....</i>	82	91	125				207	91
	39,866	35,835	12,941	12,887	4,147	2,759	56,954	51,481
<i>Deduct: receipts credited to revenue.....</i>	487	673					487	673
<i>Add: services provided by other departments.....</i>	4,450	4,450					4,450	4,450
<i>accommodation provided by this department.....</i>	435	435					435	435
Total cost of program.....	44,264	40,047	12,941	12,887	4,147	2,759	61,352	55,693

Programs by Activities—Concluded

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Atomic Energy Control Board								
Administration of atomic energy control regulations....	639	554	65	44			704	598
Support of atomic energy research.....					7,100	7,100	7,100	7,100
	639	554	65	44	7,100	7,100	7,804	7,698
Add: services provided by other departments.....	144	144					144	144
Total cost of program.....	783	698	65	44	7,100	7,100	7,948	7,842
Atomic Energy of Canada Limited								
NUCLEAR RESEARCH AND UTILIZATION PROGRAM								
Nuclear power development and utilization.....	43,507	45,495					43,507	45,495
Radiation and radioisotope development and utilization..	2,750	2,949					2,750	2,949
Atomic energy fundamental research.....	6,363	6,055					6,363	6,055
Administration and support services.....	36,725	36,464					36,725	36,464
	89,345	90,963					89,345	90,963
Less: receipts and revenues credited to the vote.....	18,945	20,593					18,945	20,593
	70,400	70,370					70,400	70,370
Deduct: receipts credited to revenue.....		1,615						1,615
provision for retained earnings.....	1,400	1,382					1,400	1,382
Total cost of program.....	69,000	67,373					69,000	67,373
Dominion Coal Board								
Management of the program....	107	103	1	1	2,319	1,889	2,427	1,993
Minto coal fields (statutory)....					4,050	4,050	4,050	4,050
	107	103	1	1	6,369	5,939	6,477	6,043
Deduct: receipts credited to revenue.....		208						208
Add: services provided by other departments.....	66	66					66	66
Total cost of program.....	173	-39	1	1	6,369	5,939	6,543	5,901
National Energy Board								
Management of the program	2,423	2,362	10	31	5	5	2,438	2,398
Less: receipts credited to revenue.....		1						1
Add: services provided by other departments.....	382	382					382	382
Total cost of program.....	2,805	2,743	10	31	5	5	2,820	2,779

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
MINERALS, ENERGY AND EARTH SCIENCES PROGRAM			
Grants to universities in aid of research in mineral economics.....	15	14	6
Grant to the Canadian National Committee for the 1970 International Congress on Large Dams to be held in Canada.....	13	12	
Grant to York University in aid of energy economics studies.....	6	6	
Grant to Canadian Institute of Surveying.....	2	2	2
Grant to National Cartographic Society.....	2	2	2
Grants in aid of surveying and mapping research in Canadian universities.....	28	28	28
Grants in aid of research in the geological sciences.....	228	228	225
Grants in aid of research in data storage and retrieval.....	50	50	50
Grants to assist in defraying the costs of scientific conferences in the geological sciences.....	8	5	4
Grant to National Organizing Committee for the International Geological Congress (1972).....	50	50	25
Grants in aid of mining and mineral processing research in Canadian universities.....	112	112	112
Grant to the Canadian National Committee of the World Mining Congress to assist in defraying the expenses of the Committee Secretariat.....	2	2	
Grants to universities to cover field expenses of the co-operative crustal seismic refraction program.....	10	2	9
Payments under the Emergency Gold Mining Assistance Act (Chap. 95, R.S., as amended) Canada's share of the expenses of the International Executive Council, World Power Conference.....	13,071	13,071	13,673
Membership, Pan-American Institute of Geography and History.....	4	4	
Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference.....	17	16	17
Membership, International Union of Geological Sciences.....	6	6	5
Canada's share of the Commonwealth Committee on Mineral Processing.....	5	5	5
Contribution to International Seismological Fund.....	1		
	10	10	15
	13,640	13,625	14,178
WATER RESOURCES PROGRAM			
Grants in aid of resources research.....	620	584	1,180
Grants in aid of geographical research.....	65	65	52
Grants to Canadian Association of Geographers.....	7	7	6
Grant to Canadian National Committee of the International Geographical Union.....	10	10	20
Grants in aid of water research.....	495	495	495
Grant to Canadian Committee of the International Association on Water Pollution Research	5	5	5
Contributions to the provinces towards the construction of dams and other works to assist in the conservation and control of water resources:			
Contributions to the Province of Ontario—			
Upper Thames River Conservation Authority Program.....	265	43	21
Metropolitan Toronto Conservation Authority Program.....	353	352	11
Halton County Flood Control.....	120	1	84
Contributions to the Province of Manitoba—			
Red River Valley Community Dyking.....	219	201	238
Contributions to the Province of British Columbia—			
Alberni flood control.....	200	146	145
Fraser River flood control.....	1,175	759	336
Contribution to the Canadian Council of Resource Ministers.....	84	84	84
Membership fee—International Hydrographic Bureau.....	8	7	7
	3,626	2,759	2,684
Total Department.....	17,266	16,384	16,862
Atomic Energy Control Board			
Grants to universities with respect to atomic energy.....	7,100	7,100	5,400
Dominion Coal Board			
Payments in connection with the movement of coal under conditions prescribed by the Governor in Council.....	2,319	1,889	4,546
Payment to New Brunswick for rationalization of the Minto Coal Fields.....	4,050	4,050	4,050
	6,369	5,939	8,596
National Energy Board			
Grant to York University in aid of energy economic studies.....	5	5	5
Grand total.....	30,740	29,428	30,863

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration program	Minerals, energy and earth sciences program	Water resources program	Total department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Dominion Coal Board	National Energy Board	Total
(1) Salaries and wages.....	4,695 4,273 3,377	27,061 26,390 26,032	20,572 20,631 18,078	52,328 51,294 47,487	535 467 398		95 93 120	1,838 1,922 1,568	54,796 53,776 49,573
(1) Other personnel costs.....	5 2 2	816 117 93	1,376 138 272	2,197 257 367					2,197 257 367
(2) Transportation and communi- cations.....	361 433 337	2,084 1,916 2,014	2,693 2,462 1,888	5,138 4,811 4,239	79 59 57		6 7 8	120 125 93	5,343 5,002 4,397
(3) Information.....	261 341 342	413 275 303	357 103 109	1,031 719 754	8 3 1		2 2 3	8 15 9	1,047 739 767
(4) Professional and special ser- vices.....	1,068 1,072 927	3,812 3,886 2,506	3,984 2,907 2,699	8,864 7,865 6,132	8 14 1			285 205 82	9,157 8,084 6,245
(5) Rentals.....	110 197 153	2,869 2,759 2,574	2,143 1,831 1,697	5,122 4,787 4,424				125 49 65	5,247 4,836 4,489
(6) Purchased repair and upkeep..	146 133 95	502 484 528	1,747 2,316 1,871	2,395 2,933 2,494				4 3 2	2,399 2,936 2,496
(7) Utilities, materials and sup- plies.....	725 557 715	4,525 4,060 4,103	4,104 3,734 3,439	9,354 8,351 8,257	10 10 10		3 1 2	41 40 34	9,408 8,402 8,303
(8) Construction and acquisition of land, buildings and equipment.....		107 117 551	7,149 7,107 5,923	7,256 7,224 6,474		3,115			7,256 7,224 9,589
(9) Construction and acquisition of machinery and equip- ment.....	560 607 551	1,949 2,734 3,396	5,917 5,877 6,820	8,426 9,218 10,767	65 44 19	5,612	1 1 1	10 31 82	8,502 9,294 16,481
(10) Grants, contributions and other transfer payments.....		13,641 13,625 14,558	5,658 2,759 2,762	19,299 16,384 17,320	7,100 7,100 5,400		6,369 5,939 8,596	5 5 5	32,773 29,428 31,321
(12) All other expenditures.....	16 19 9	62 44 43	2,971 1,805 1,556	3,049 1,868 1,608	1 1	89,345 68,988 61,296	1 1 1	2 3 3	92,398 70,860 62,908
(1-12) Total.....	7,947 7,634 6,508	57,841 56,407 56,701	58,671 51,670 47,114	124,459 115,711 110,323	7,804 7,698 5,886	89,345 68,988 70,023	6,477 6,043 8,761	2,438 2,398 1,943	230,523 200,838 196,936
(13) Less: receipts and revenues credited to the vote.....		972 902	1,718 189 174	2,690 1,091 174		20,345 1,023			23,035 1,091 1,197
Total net expenditures.....	7,947 7,634 6,508	56,869 55,505 56,701	56,953 51,481 46,940	121,769 114,620 110,149	7,804 7,698 5,886	69,000 68,988 69,000	6,477 6,043 8,761	2,438 2,398 1,943	207,488 199,747 195,739

Amounts in roman type are 1970-71 estimates.
 Amounts in bold face type are 1970-71 expenditures.
 Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—	Department	Atomic Energy Control Board	Atomic Energy of Canada Limited	Dominion Coal Board	National Energy Board	Total
Operating—						
Annual appropriations.....	101,532	7,697	68,988	1,993	2,397	182,607
Statutory appropriations.....	13,088			4,050		17,138
Credited to appropriations.....	993					993
Credited to revenue.....	2,082		1,615	208	1	3,906
Capital—						
Loans.....			161,500			161,500
Total receipts.....	117,695	7,697	232,103	6,251	2,398	366,144
OUTLAYS—						
Operating—						
Goods and services.....	98,237	597	68,988	104	2,361	170,287
Grants and contributions.....	16,384	7,100		5,939	5	29,428
Loans.....	185,400					185,400
Loan repayments.....	4,076					4,076
Capital—						
Department.....					31	31
Receipts credited to revenue.....	2,082		1,615	208	1	3,906
Total outlays.....	306,179	7,697	70,603	6,251	2,398	393,128
Net receipts or net outlays(—).....	—188,484	nil	161,500	nil	nil	—26,984

Revenues

Department			Atomic Energy Control Board		
Comparative Summary			Comparative Summary		
	1970-71	1969-70		1970-71	1969-70
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments.....	563,417 20	129,261 75	Refunds of previous years' expenditure.....	\$	\$126 51
B Privileges, licences and permits.....	656,105 67	461,294 29			
C Proceeds from sales.....	205,212 09	1,064,135 19	Atomic Energy of Canada Limited		
D Services and service fees.....	9,350 81	51,431 99	RESEARCH PROGRAM		
E Refunds of previous years' expenditure.....	594,404 34	534,338 15	Comparative Summary		
F Miscellaneous.....	53,049 65	65,674 98		1970-71	1969-70
	<u>\$2,081,539 76</u>	<u>\$2,306,136 35</u>	Non-Tax Revenue—		
			Return on investments.....	\$1,615,327 99	\$1,305,580 22
Details			Details		
	1970-71				1970-71
Non-Tax Revenue—			Non-Tax Revenue—		
A Return on investments: Interest on loans to Eldorado Nuclear Limited.....	563,417		Return on investments: Interest on loans to Atomic Energy of Canada Limited.....		\$1,615,328
B Privileges, licences and permits: Include oil royalties \$229,745, oil and gas permit fees \$124,500, forfeitures of security deposits \$130,328, sundries \$171,533.....	656,106				
C Proceeds from sales: Include charts, maps and plans \$199,737, sundries \$5,475.....	205,212		Dominion Coal Board		
D Services and service fees: Assays and analyses \$3,538, computer services \$3,482, other \$2,331.....	9,351		Comparative Summary		
E Refunds of previous years' expenditure.....	594,404			1970-71	1969-70
F Miscellaneous.....	53,050		Non-Tax Revenue—		
	<u>\$2,081,540</u>		A Return on investments.....	206,954 88	867 036 48
			B Refunds of previous years' expenditure.....	788 97	
				<u>\$207,743 85</u>	<u>\$867,036 48</u>
			Details		
					1970-71
			A Return on investments: Balmer Mines Limited \$13,903, Coleman Collieries Limited \$193,052.....		206,955
			B Refunds of previous years' expenditure.....		789
					<u>\$207,744</u>
			National Energy Board		
			Comparative Summary		
				1970-71	1969-70
			Non-Tax Revenue—		
			Proceeds from sales.....	703 64	1,023 23
			Services and service fees.....		12 00
			Refunds of previous years' expenditure.....	658 87	523 10
			Miscellaneous.....	59 55	14 55
				<u>\$1,422 06</u>	<u>\$1,572 88</u>

SECTION 5

1970-71 PUBLIC ACCOUNTS

External Affairs

Department
Canadian International Development Agency
International Joint Commission

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EXTERNAL AFFAIRS

The Minister of External Affairs is responsible for the department proper and for the agencies listed below.

The aims of the department are:

- To protect and promote Canada's sovereignty, security and other national interests in their international dimension.

Canadian International Development Agency

Objective

- To assist in the economic, technical, educational and social development of developing countries.

International Joint Commission

Objective

- To investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
Department		\$	\$	\$	\$
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Commissioners (International Commissions for Supervision and Control in Indo-China), Secretaries, and staff of such officials; and recoverable assistance in the repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries.....	\$52,955,700 00			
	Transfer from Treasury Board Vote 5 contingencies.....	53,000 00			
		53,008,700 00	48,179,477 25	4,829,222 75	50,897,600 10
5	Capital expenditures.....	\$ 5,400,000 00			
	5c To authorize the transfer of \$1,599,999 from External Affairs Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
	Transfer from Vote 10.....	1,599,999 00			
		7,000,000 00	6,781,100 86	218,899 14	6,659,256 76
10	The grants listed in the Estimates, contributions and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1970 which is.,	\$18,238,486 00			
	10c.....	1 00			
		18,238,487 00			
	Less transfer to Vote 5.....	1,599,999 00			
		16,638,488 00	16,203,826 74	434,661 26	15,124,863 47
Stat.	Secretary of State for External Affairs—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat.	Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	51,106 94	51,106 94		52,012 73
Stat.	Refunds of amounts credited to revenue in previous years....	216 57	216 57		269,243 83
Stat.	Exchequer Court awards.....	10,300 00	10,300 00		
		76,725,811 43	71,243,028 28	5,482,783 15	73,019,976 81
	Canadian International Development Agency				
15	Operating expenditures.....	8,204,000 00	8,039,640 05	164,359 95	5,736,301 19
20	The grants listed in the Estimates and contributions.....	\$184,455,265 00			
	20a To extend the purposes of the Special Account established by Vote 33d of Appropriation Act No. 2, 1965, to provide for payments out of that account in the current and subsequent fiscal years for social development assistance and for expenses directly related to the provision of incentives for Canadian private investment in developing countries and to provide a further amount of.....	11,500,000 00			
	20c.....	2,000,000 00			
		197,955,265 00			
	Unexpended balances carried forward from Vote 35 (1969-70 appropriations).....	10,197,128 93			
		208,152,393 93	201,803,414 15	*6,348,979 78	163,015,658 05
		216,356,393 93	209,843,054 20	6,513,339 73	168,751,959 24

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balance	1969-70 Expenditures
	\$	\$	\$	\$
International Joint Commission				
30 Salaries and expenses of the Canadian section and the expenses of studies, surveys and investigations by the Commission in Canada.....	555,335 00	499,250 72	56,084 28	453,735 35
Grand Total.....	293,637,540 48	281,585,333 20	12,052,207 28	242,225,671 40

*The unexpended balance includes a balance of \$5,556,170 22 for International Food Aid which is carried forward into the fiscal year 1971-72 notwithstanding section 35 of the Financial Administration Act.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department.....	1970-71	71,243	1,625	4,650	1,327	75,595
	1969-70	73,020	2,558	5,583	887	76,932
Canadian International Development Agency.....	1970-71	209,843	*39	1,870		211,674
	1969-70	168,752	115	1,637		170,274
International Joint Commission.....	1970-71	499		54		553
	1969-70	454		49		503
Total.....	1970-71	281,585	1,664	6,574	1,327	287,822
	1969-70	242,226	2,673	7,269	887	247,709

*Does not include revenue from development loans.

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
Headquarters operations	5,401	5,187					5,401	5,187
Foreign operations	41,162	36,234	5,205	6,607	1,490	666	47,857	43,507
Membership in and support of international organizations					16,670	15,505	16,670	15,505
Administration	6,593	6,814	195	174	130	84	6,918	7,072
	53,156	48,235	5,400	6,781	18,290	16,255	76,846	71,271
<i>Less: receipts and revenues credited to the vote</i>	120	28					120	28
	53,036	48,207	5,400	6,781	18,290	16,255	76,726	71,243
<i>Deduct: receipts credited to revenue</i>	2,071	1,625					2,071	1,625
<i>Add: services provided by other departments</i>	4,650	4,650					4,650	4,650
<i>accommodation provided by this department</i>	1,327	1,327					1,327	1,327
Total cost of program	56,942	52,559	5,400	6,781	18,290	16,255	80,632	75,595
Canadian International Development Agency								
INTERNATIONAL DEVELOPMENT ASSISTANCE PROGRAM								
Aid administration	5,259	4,875					5,259	4,875
Departmental administration	2,605	2,764	340	400			2,945	3,164
Economic assistance					121,612	128,659	121,612	128,659
Technical assistance					48,400	36,000	48,400	36,000
Grants to multilateral international assistance programs					24,846	23,877	24,846	23,877
Contributions to development assistance projects of Canadian organizations					8,500	8,500	8,500	8,500
International emergency relief					3,350	3,324	3,350	3,324
Grant to International Development Centre					1,444	1,444	1,444	1,444
	7,864	7,639	340	400	208,152	201,804	216,356	209,843
<i>Deduct: receipts credited to revenue</i>		39						39
<i>Add: services provided by other departments</i>	1,870	1,870					1,870	1,870
Total cost of program	9,734	9,470	340	400	208,152	201,804	218,226	211,674
International Joint Commission								
Administration	197	175	1				198	175
Share of costs of joint studies, surveys and investigations	357	324					357	324
	554	499	1				555	499
<i>Add: Services provided by other departments</i>	54	54					54	54
Total cost of program	608	553	1				609	553

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
GRANTS			
<i>Foreign operations</i>			
Canadian-German Society of Hanover (50,000 Deutsch Marks).....	15	14	13
Association des universités partiellement ou entièrement de langue française.....	50	50	50
Le Maison Canadienne, Paris.....	175	175	100
Association for Canadian Studies in the U.S.A. (\$5,000. U.S.).....		5	
International Commission of Jurists.....		20	
	240	264	163
<i>Membership in and Support of International Organizations</i>			
International Civil Aviation Organization—			
Grant to assist in defraying cost of accommodation.....	1,000		
Commonwealth Institute.....	6	7	7
International Committee of the Red Cross.....	20	20	20
	1,026	27	27
<i>Administration</i>			
Payments under the Diplomatic Service (Special) Superannuation Act and Pensions.....	51	51	52
Atlantic Council of Canada.....	3	3	3
United Nations Association in Canada.....	27	27	27
Gifts to countries attaining independence and to mark special occasions.....	7	2	14
Gifts to the John F Kennedy Centre for The Performing Arts Washington DC.....	42	1	34
	130	84	130
CONTRIBUTIONS			
<i>Foreign Operations</i>			
Defence support assistance to non-Nato countries.....	500	401	1,582
Defence support assistance to Greece and Turkey.....	750		
	1,250	401	1,582
<i>Membership in and Support of International Organizations</i>			
United Nations Organizations (\$4,379,000 U.S.).....	4,686	4,866	4,557
United Nations Educational, Scientific, and Cultural Organization (\$1,168,412 U.S.).....	1,250	1,174	1,090
Food and Agriculture Organization (\$1,252,815 U.S.).....	1,341	1,226	1,302
International Atomic Energy Agency (\$369,336 U.S.).....	395	351	343
International Civil Aviation Organization (\$256,270 U.S.).....	274	259	266
International Labour Organization (\$1,002,473 U.S.).....	1,073	1,072	1,076
Inter-Governmental Maritime Consultative Organization (\$21,700 U.S.).....	23	18	18
World Health Organization (\$2,085,400 U.S.).....	2,231	2,813	1,272
Commonwealth Foundation (£37,250).....	96	96	96
Commonwealth Secretariat (£112,336).....	290	280	288
General Agreement on Tariffs and Trade (\$211,000 U.S.).....	226	232	219
Laos International Commission.....	25	18	29
North Atlantic Treaty Organization—			
Cost of Civil Administration (44,797,000 Belgian Francs).....	969	690	718
North Atlantic Treaty Organization—Cost of Canada's assessment to convert Evere to permanent NATO site.....	400	494	
North Atlantic Treaty Organization—			
Science Programs (\$270,840 U.S.).....	290	304	304
Organization for Economic Co-operation and Development (6,750,000 French Francs).....	1,301	1,223	1,310
Permanent Court of Arbitration (5,520 Dutch Florins).....	2	2	1
Institut international pour l'unification du droit privé (21,910 Swiss Francs).....	5	4	4
International Civil Aviation Organization—			
Part reimbursement for compensation paid its Canadian employees for Quebec Income Tax for the 1969 taxation year.....	155	188	88
Payment to Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park (\$96,800 U.S.).....	104	94	95
Deuxième conférence internationale des états partiellement ou entièrement de langue française.....	50		50
Secrétariat de la conférence des ministres de l'éducation nationale des états africains et malgache d'expression française.....	2	1	2
Agence de coopération culturelle et technique.....	450	65	105
Conseil africain et malgache d'enseignement supérieur (CAMES).....	6	6	6
United Nations Committee on the elimination of racial discrimination (\$3,294 U.S.).....		3	
	15,644	15,479	13,239
	18,290	16,255	15,141

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Canadian International Development Agency**INTERNATIONAL DEVELOPMENT ASSISTANCE PROGRAM****GRANTS****Aid**

International Development Assistance—Payment to the Special Account established by External Affairs Vote 33(d), Appropriation Act No. 2, 1965, for the provision of economic, technical and educational assistance to developing countries..... \$65,118

Less offset for Supplementary Estimates Vote 20a..... 601

1970-71

Appropriations

1970-71

Expenditures

1969-70

Expenditures

64,517

64,517

56,872

International Food Aid Program, including commodity contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East and to the World Food Program in the current and subsequent fiscal years.....

105,697

100,141

74,493

Grants to International Organizations for Multilateral Assistance Programs including authority to pay amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars estimated as of January, 1970

Indus Basin Development Fund (\$1,546,000 U.S.)..... \$ 1,654

Less offset for Supplementary Estimates Vote 20a..... 1,258

396

396

3,561

International Atomic Energy Agency—(Technical Assistance, Research and Training) (\$57,000 U.S.).....

61

58

62

United Nations Children's Fund.....

1,200

1,200

1,400

United Nations Development Program (\$15,000,000 U.S.).....

16,050

15,267

13,500

United Nations High Commissioner for Refugees.....

400

400

400

United Nations Relief and Works Agency for Palestine Refugees in the Near East.....

650

650

500

United Nations Training and Research Institute.....

60

60

60

World Food Program (\$3,750,000 U.S.).....

4,012

4,023

4,033

International Institutions for Education Planning.....

100

100

Society for International Development.....

5

5

World Health Organization.....

195

195

International Advanced Training Centre at Turin, Italy.....

1,010

1,016

50

United Nations Fund for Population Activities (\$1,000,000 U.S.).....

505

508

International Planned Parenthood Federation (\$500,000 U.S.).....

3,350

3,324

1,564

International Emergency Relief.....

1,444

1,444

1,444

Grant to International Development Research Centre.....

Italian earthquake relief in the current and subsequent fiscal years, notwithstanding section 35 of the Financial Administration Act.....

99

CONTRIBUTIONS

Contributions, on terms and conditions approved by Treasury Board, to the cost of approved development assistance projects undertaken by Canadian and Non-Governmental Organizations.....

8,500

8,500

6,422

Total grants and contributions.....

208,152

201,803

163,016

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Department	Canadian International Development Agency	International Joint Commission	Total
(1) Salaries and wages.....	25,233 23,509 <i>24,341</i>	6,020 5,515 <i>4,239</i>	165 156 <i>144</i>	31,418 29,180 <i>28,724</i>
(1) Other personnel costs.....	8,512 7,575 <i>8,739</i>	311 253 <i>141</i>		8,823 7,828 <i>8,880</i>
(2) Transportation and communications.....	9,333 6,358 <i>8,154</i>	715 724 <i>469</i>	19 12 <i>17</i>	10,067 7,094 <i>8,640</i>
(3) Information.....	1,140 1,386 <i>1,473</i>	75 62 <i>42</i>	4 3 <i>3</i>	1,219 1,448 <i>1,518</i>
(4) Professional and special services.....	1,242 1,473 <i>1,037</i>	500 742 <i>555</i>	361 325 <i>287</i>	2,103 2,540 <i>1,879</i>
(5) Rentals.....	2,442 2,665 <i>1,929</i>	75 90 <i>34</i>		2,517 2,755 <i>1,963</i>
(6) Purchased repair and upkeep.....	1,146 1,167 <i>1,074</i>	10 17 <i>12</i>		1,156 1,184 <i>1,086</i>
(7) Utilities, materials and supplies.....	2,523 1,903 <i>2,203</i>	147 221 <i>180</i>	4 3 <i>2</i>	2,674 2,127 <i>2,385</i>
(8) Construction and acquisition of land, buildings and works.....	4,245 4,632 <i>3,810</i>			4,245 4,632 <i>3,810</i>
(9) Construction and acquisition of machinery and equipment.....	2,755 2,149 <i>2,849</i>	340 400 <i>52</i>	1	3,096 2,549 <i>2,901</i>
(10) Grants, contributions and other transfer payments.....	16,690 18,358 <i>15,200</i>	208,152 201,803 <i>163,016</i>		224,842 220,161 <i>178,216</i>
(12) All other expenditures.....	1,585 96 <i>2,246</i>	11 16 <i>12</i>	1 3 <i>1</i>	1,597 115 <i>2,259</i>
(1-12) Total.....	76,846 71,271 <i>73,055</i>	216,356 209,843 <i>168,752</i>	555 499 <i>454</i>	293,757 281,613 <i>242,261</i>
(13) Less: receipts and revenue credited to the vote.....	120 28 <i>35</i>			120 28 <i>35</i>
Total net expenditures.....	76,726 71,243 <i>73,020</i>	216,356 209,843 <i>168,752</i>	555 499 <i>454</i>	293,637 281,585 <i>242,226</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Passport Office Revolving Fund	International Joint Commission	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	71,164		499	71,663
Statutory appropriations.....	79			79
Credited to appropriations.....	28	3,019		3,047
Credited to revenue.....	673	952		1,625
Capital—				
Equity capital.....		628		628
Total receipts.....	71,944	4,599	499	77,042
OUTLAYS—				
Operating—				
Goods and services.....	48,179	2,986		51,165
Grants and contributions.....	16,204			16,204
Capital—				
Department.....	6,781			6,781
Loans.....	3,079			3,079
Loan repayments.....	666			666
Receipts credited to revenue.....	673	952		1,625
Total outlays.....	75,582	3,938		79,520
Net receipts or net outlays (—).....	(3,638)	661	499	(2,478)

Revenues

Department Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	1,076,023 69	1,527,447 48
B Privileges, licences and permits.....	109,503 87	65,778 88
C Proceeds from sales.....	2,604 72	19,968 28
D Services and service fees.....	22,128 39	20,133 76
E Refunds of previous years' expenditure.....	191,574 44	398,888 69
F Miscellaneous.....	223,275 75	526,231 74
Total.....	\$1,625,110 86	\$2,558,448 83

Details

Non-Tax Revenue—	1970-71
A Return on investments: interest on United Nations Bonds payable at end of ninth year \$92,324; interest on loans to employees \$31,978; revolving fund surplus (net passport fees) \$951,722.....	1,076,024
B Privileges, licences and permits: rental of staff accommodations.....	109,504
C Proceeds from sales.....	2,605
D Services and service fees: consular service fees.....	22,128
E Refunds of previous years' expenditure: Canada's assessment to Laos Commission \$17,631; sales taxes paid to Government of France \$13,835; sundries \$160,108.....	191,574
F Miscellaneous: superannuation contributions by the diplomatic service \$4,506; estimated expenses of the Passport Office \$206,281; sundries \$12,489.....	223,276
Total.....	\$1,625,111

Canadian International Development Agency
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	131,282 33	45,950 65
B Services and service fees.....	412,629 04	420,573 54
C Refunds of previous years' expenditure.....	5,237 36	102,622 14
D Miscellaneous.....	33,411 35	30,339 16
Total.....	\$ 582,560 08	\$ 599,485 49

Details

Non-Tax Revenue—	1970-71
A Return on investments: interest realized from loans to developing countries.....	131,282
B Services and service fees: service and commitment charges on loans to developing countries.....	412,629
C Refunds of previous years' expenditure.....	5,238
D Miscellaneous.....	33,411
Total.....	\$ 582,560

Appendix 1

External Affairs Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Advances—			Working capital advance.....	1,104,487	736,606
Posts abroad.....	331,222	155,118			
Posting loans.....	629,657	490,111			
Medical loans.....	46,650	25,206			
Security and other deposits.....	96,958	66,171			
	\$1,104,487	\$ 736,606		\$1,104,487	\$ 736,606

NOTE: 1. The balance of \$331,222 includes (3) bank account overdrafts totalling \$1,577, which were subsequently liquidated by drawings from Letters-of-Credit.

2. Votes L11C and L12C as approved by Supplementary Estimates C, authorized the establishment of two accounts. However, only one Working Capital Advance as authorized by Vote 630, Appropriation Act No. 2, 1954 was operated during 1970-71 and the Balance Sheet reflects the amounts outstanding in the account as at March 31, 1971.

Appendix 2

Passport Office Revolving Fund

(authorized by Vote L22(b), Appropriation Act No. 1, 1969, 1968-69, c.23)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Deposit with Receiver General including \$20,576 available for purchase of capital assets.....	\$318,540	\$ 960	Accounts payable and accrued liabilities.....	\$338,017	\$ 11,478
Accounts receivable.....	1,813		Unearned fees.....	116,071	110,939
Inventories—at cost:			Equity of Canada:		
Materials and supplies.....	\$103,881	83,322	Revolving Fund Advance (Authorized \$100,000).....		9,492
Passports in process.....	50,430	47,627	Capital assets financed from parliamentary appropriations or from operating surplus....	232,313	234,116
	154,311	130,949		232,313	243,608
Capital Assets					
Leasehold improvements, at cost..	37,	37,427			
Equipment and furniture—					
at appraised value....	\$ 65,859	67,920			
at cost.....	164,789	149,291			
	231,648	217,211			
	268,075	254,638			
Less: Accumulated provision for replacement.....	56,338	20,522			
	211,737	234,116			
	\$686,401	\$366,025		\$686,401	\$366,025

Certified correct:

M. E. CARTER

Financial Management Officer

Approved:

A. E. RITCHIE

Under-Secretary of State for External Affairs

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of September 29, 1971 to the Secretary of State for External Affairs.

A. M. HENDERSON

Auditor General of Canada

Passport Office Revolving Fund—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME		
Fees earned—Note.....	\$3,970,223	\$4,402,866
Miscellaneous revenue.....	436	520
	<u>3,970,659</u>	<u>4,403,386</u>
EXPENSE		
Salaries and employee benefits.....	1,862,927	1,578,530
Passport materials and application forms.....	266,148	309,779
Accommodation.....	218,764	127,539
Passport operations at posts abroad.....	176,281	163,400
Postal services and postage.....	148,474	213,732
Telephones and telegrams.....	103,910	87,609
Professional and special services.....	79,191	98,416
Office stationery and supplies.....	43,193	55,490
Provision for replacement of capital assets.....	36,073	20,522
Information.....	29,948	33,674
Travel and removal.....	22,769	56,017
Repair and replacement of office furniture and equipment.....	17,237	25,666
Freight, express and cartage.....	8,976	3,480
Miscellaneous.....	7,849	874
	<u>3,021,740</u>	<u>2,774,728</u>
Add: Net change for passports in process—		
April 1, 1970.....	\$47,627	114,059
March 31, 1971.....	<u>50,430</u>	<u>47,627</u>
	(2,803)	66,432
	<u>3,018,937</u>	<u>2,841,160</u>
OPERATING SURPLUS.....	951,722	1,562,226
Less: Amount applied for acquisition of capital assets.....		166,196
Surplus transferred to non-tax revenue.....	\$ 951,722	\$1,396,030

Appendix 3

International Assistance Account

Balance as at March 31, 1970.....	84,941,607
Provided under Vote 20.....	64,517,139
	<u>\$149,458,746</u>

EXPENDITURES:

Grants—

Commonwealth Caribbean countries

Antigua

Coolidge airfield extension.....	\$ 843,715
Pares village school.....	377,956
Technical assistance projects.....	155,646
Small projects.....	100

\$1,377,417

Barbados

Maps for land evaluation and taxation.....	126,240
Animal feed study.....	324,419
Hotel school adviser chef.....	22,337
School architect.....	23,985
Dairy development program.....	29,091
Central agronomic research station.....	7,221
Deep water harbour study.....	4,000
Technical assistance projects.....	222,255
Small projects.....	655

760,203

British Honduras

Belize bridge.....	109,124
Land survey.....	8,664
Town planning.....	8,079
Belize city water sewage study.....	3,000
Technical assistance projects.....	111,944
Small projects.....	1,044

241,855

Dominica

Melville hall airport rehabilitation.....	626,209
Area one and area five water systems.....	156,986
Grand Bay school.....	462,959
Brant Bridge airport study.....	1,236
Water authority experts.....	24,476
Technical assistance projects.....	74,103

1,345,969

Grenada

Annandale water system.....	293,816
Veterinary science and food science trainees.....	3,056
Mental health experts.....	10,464
Technical assistance projects.....	186,349

493,685

Guyana

New Amsterdam Technical Institute.....	778,151
Highway feasibility and design study.....	96,076
Aid to University of Guyana.....	81,078
Education—Government Technical Institute projects.....	17,320
Multilateral school.....	144,909
Municipal Engineering New Amsterdam.....	17,905
Consumer cooperatives.....	13,959
Geophysical study and survey.....	7,481
Communication equipment.....	179,557
New Amsterdam fish plant.....	5,736
Economic development experts.....	16,226
Navigation aids to civil aviation.....	68,218
Hanger and equipment for Guyana Airways Corp.....	4,301
Technical assistance projects.....	159,495
Small projects.....	2,175

1,592,587

Jamaica

Ferro cement boat building.....	8,000
Support to planning agencies.....	15,745
Experts for School of Agriculture.....	26,686
Civil aviation advisers.....	27,138
Architects.....	41,103
Forestry advisers.....	19,239
Jamaica Development Bank.....	25,912
Communication works.....	19,478

Appendix 3

International Assistance Account—Continued

Jamaica—Concluded		
Computer for census.....	60,119	
Technical vocational education project.....	245,275	
Technical assistance projects.....	677,788	
Small projects.....	45,500	
		1,211,983
Montserrat		
Construction of Blackburn terminal building.....	4,510	
Construction of water systems.....	67,248	
Technical assistance projects.....	75,331	
		147,089
St Kitts		
Nevis—Newcastle airport.....	166,668	
Drilling rig and related services.....	50,647	
Brace Windmill scheme.....	15,000	
Frigate Bay development.....	10,580	
Water storage and distribution.....	13,392	
Drilling for water.....	35,446	
Technical assistance projects.....	106,442	
		398,175
St Lucia		
Vieux Fort pre-investment survey.....	16,302	
Installation jet aircraft facilities at Beaufield.....	1,086,672	
Water development.....	319,839	
Central water authority project.....	190	
Technical assistance projects.....	252,177	
Small projects.....	997	
		1,676,177
St Vincent		
Bequia jetty.....	19,611	
Water development project.....	614,776	
Technical assistance projects.....	254,399	
		888,786
Trinidad and Tobago		
Dairy development.....	49,445	
Bridge study.....	5,358	
Hospital equipment.....	8,144	
Technical assistance projects.....	392,651	
Small projects.....	5,603	
		461,201
University of West Indies		
Construction of centres, residence and faculty club.....	1,696,204	
Technical assistance projects.....	152,618	
		1,848,822
Various Islands		
Architectural design services Canadian prefabricated schools.....	833,193	
Education survey.....	61,340	
Feasibility study—Caribbean products market in Canada.....	9,686	
Caribbean Regional Development Agency—		
Development of management skills.....	20,000	
Tourism study.....	20,716	
United Nations Development Program physical planning.....	14,290	
Technical assistance advisers.....	31,455	
		990,680
		13,434,629
Commonwealth African countries		
Botswana		
Shasi River power and transmission project.....	3,914	
National power authority.....	9,899	
Technical assistance projects.....	19,019	
		32,832
East African Community		
Printing stock and equipment.....	25,712	
East African Development Bank.....	36,535	
Air traffic controllers.....	331,150	
Technical assistance projects.....	190,484	
		583,881
Gambia		
Technical assistance projects.....		21,015

Appendix 3

International Assistance Account—Continued

Ghana	
Trade training centre.....	145,084
Irrigation and land reclamation.....	186,459
Routing study of Ghana-Togo-Dahomey power transmission.....	3,628
Agricultural and educational equipment.....	20,236
Agricultural research.....	10,129
Rinderpest control.....	19,942
University Ghana medical faculty.....	38,216
Transport vehicles.....	222,510
National family planning program.....	43,150
Power transmission line.....	68,154
Technical assistance projects.....	1,654,854
Small projects.....	47,240
	<hr/>
	2,459,602
Kenya	
Police telecommunications equipment.....	54,947
Forestry personnel.....	116,402
Coast Province development.....	30,067
University medical faculty.....	290,457
Project plan evaluation unit.....	399,069
Aerial photo mapping.....	3,173
Commerce faculty—University of Kenya.....	80
Water development.....	8,986
Motor vehicles for Ministry of Forestry.....	19,266
Technical assistance projects.....	1,060,860
Small projects.....	18,797
	<hr/>
	2,002,104
Malawi	
Technical assistance projects.....	39,437
Mauritius	
Technical assistance projects.....	37,808
Nigeria	
Motor transport vehicles and spares.....	32,148
Nigerian electrification feasibility study.....	90,492
Supply of drugs and medical supplies.....	17,528
Engineering survey at University of Nigeria.....	1,349
Niger Dam Authority.....	439,481
YWCA.....	4,445
University Ibadan—education teachers.....	156,334
Ahmadu Bello University—medical teachers.....	46,392
University Ibadan—medical teachers.....	40,834
University Lagos—dentistry teachers.....	30,305
University Ibadan—veterinary teachers.....	22,489
University Lagos—education teachers.....	61,713
Benin City technical high school teachers.....	109,977
Electricity Corp. of Nigeria and Niger Dam Authority Merger Study.....	32,999
Nigerian railway line.....	10,000
Technical assistance projects.....	1,225,638
Small projects.....	13,267
	<hr/>
	2,335,391
Rhodesia	
Technical assistance projects.....	39,230
Sierra Leone	
Technical assistance projects.....	4,785
Swaziland	
Technical assistance projects.....	52,147
Tanzania	
Equipment for International Labour Organization pilot training centre.....	197,494
YWCA.....	1,973
Wildlife management.....	32,397
Social welfare.....	90,642
University economic research.....	31,793
Project evaluation unit.....	107,700
Ministry planning unit.....	316,590
Spare parts national park trucks.....	46,588
Tanzania railways.....	20,681
Dar water supply study.....	7,500
Automatic bakery study.....	13,000

Appendix 3

International Assistance Account—Continued

Tanzania—Concluded		
Tobacco auctioning system.....	19,195	
Water resources council.....	19,428	
Sisal pulp study.....	14,052	
Aerial mapping.....	6,112	
Economic study.....	85,686	
Road inventory.....	76,393	
High school mathematics science teachers.....	455,210	
Technical assistance projects.....	1,231,032	
Small projects.....	14,515	
		2,787,981
Uganda		
Flake ice plant for fisheries.....	1,069	
Game cropping equipment.....	11,069	
Animal science Makerere/Sask forest.....	98,500	
Forest resources development plan.....	904	
Geology survey.....	50,045	
Dairy industry.....	101,677	
Technical assistance projects.....	885,053	
Small projects.....	2,658	
		1,150,975
Zambia		
Technical assistance projects.....		779,238
University of Botswana, Lesotho and Swaziland.....		261,017
Danida Food and Agriculture Organization Study Team.....		1,753
		12,589,196
South and Southeast Asia		
Afghanistan		
Technical assistance projects.....		29,699
Burma		
Post—construction engineering inspection—Thaketa bridge.....	6,065	
Forestry equipment.....	12,942	
Technical assistance projects.....	58,831	
		77,838
Cambodia		
Technical assistance projects.....		33,019
Ceylon		
Feasibility study of forestry mechanization.....	9,788	
Katunayake airport.....	74,620	
Expansion of Mutwal fisheries.....	4,257	
Technical assistance projects.....	116,944	
Small projects.....	1,636	
		207,245
Colombo Plan Bureau.....		48,346
India		
NPK fertilizers.....	3,688,216	
Supply of commodities.....	233,924	
Aluminum smelter materials.....	43,815	
Science equipment for India council scientific research.....	47,931	
Bulk fertilizer handling study.....	11,075	
Hydraulic model studies on Visakhapatnam harbours.....	3,805	
Electrical and related equipment.....	2,471	
Diesel hydraulic locomotives.....	523	
Bakery units.....	45,987	
Canada—Mysore project.....	18,618	
Dryland cultivation.....	103,245	
Construction equipment for use on various public utilities.....	135,821	
Equipment for oil and gas industry.....	53,877	
Spare parts for Trombay reactor.....	73,213	
Umtru power project—phase II.....	230	
Kundah hydro project.....	129,922	
Ground water exploration and drylands cultivation scheme.....	170,926	
Idikki hydro electric power project.....	676,238	
Synthetic rubber manufacturing study.....	80,902	
Geological survey.....	3,029	
Technical assistance projects.....	385,531	
Small projects.....	3,475	
		5,912,774

Appendix 3

International Assistance Account—Continued

Indonesia	
Sulawasi bridge and highway.....	5,000
Civil aviation study.....	25,000
Merpati Nusantara Airline spare parts.....	187,682
Paper for textbooks.....	199,315
Technical assistance projects.....	83,874
Small projects.....	608
	<hr/>
	501,479
Korea South	
Technical assistance projects.....	70,072
Laos	
Forest inventory.....	39,765
Technical assistance projects.....	191,111
Small projects.....	1,270
	<hr/>
	232,146
Malaysia	
Aerial photography for forest inventory—Sabah.....	44,298
Natural resources survey.....	92,483
Television network.....	71,490
Vocational training equipment.....	18,849
Forestry inventory—Sabah.....	24,750
Femengor hydro electric project.....	99,332
Technical assistance projects.....	1,000,283
Small projects.....	848
	<hr/>
	1,352,333
Maldives Island	
Technical assistance projects.....	3,855
Multiple countries—regional projects	
Nam Ngum river projects.....	699,800
Pakistan	
Supply of woodpulp.....	170,216
Study of grain storage facilities.....	38,062
Books for Pakistan Institute of Industrial Accountants.....	39,359
Microwave training school equipment.....	13,854
Bheramara Goalpara transmission lines.....	83,441
Khulna hardboard development scheme.....	16,564
Sukkur thermal power plant.....	118,083
Comilla—Sylhet transmission lines.....	53,905
Industrial spare parts.....	15,857
Supply of drugs, medicaments, etc.....	2,534
Potash.....	1,509,553
Karachi nuclear power project.....	695,088
Steel sheets.....	1,454,016
Technical assistance projects.....	548,568
Small projects.....	5,351
	<hr/>
	4,764,451
Philippines	
Technical assistance projects.....	53,665
Prek Thnot	
Irrigation development.....	321,310
Singapore	
Harbour study.....	5,743
Technical assistance projects.....	329,735
	<hr/>
	335,478
Thailand	
Khon Kaln University.....	280,711
Asian Institute of Technology—Research.....	51,566
Comprehensive Schools.....	343,134
Thon Buri Pak Tho highway study.....	28,000
Technical assistance projects.....	170,206
Small projects.....	5,344
	<hr/>
	878,961
Vietnam	
Refugee housing.....	3,013
Rehabilitation Centre—Qui Nhon.....	174,872
Quang Ngai TB Centre.....	151,840
Polio immunization project.....	194,966
Emergency hospital unit.....	101,507

Appendix 3

International Assistance Account—Continued

Vietnam—Concluded		
Textbooks for Universities of Hue and Saigon.....	3,557	
Supply of blankets.....	34,769	
Technical assistance projects.....	100,133	
Small projects.....	3,174	
	<u>767,831</u>	16,290,302
Francophone African countries		
Algeria		
Feasibility studies—forest protection and conservation.....	98,414	
Engineering and other advisory services.....	15,382	
Pre-fabricated equipped classrooms.....	7,786	
Technical assistance projects.....	852,421	
Small projects.....	2,868	
	<u>976,871</u>	
Brazzaville		
Technical assistance projects.....	24,890	
Small projects.....	845	
	<u>25,735</u>	
Burundi		
Technical assistance projects.....		92,082
Cameroun		
Equipping Bonaderi Lycee.....	440,581	
Airborne geophysical survey.....	757,601	
Hospital supplies—Barnenda General Hospital.....	70,759	
Equipment for federal linguistic centre.....	3,544	
Textbook paper.....	70,268	
Akonolinga bridge.....	300,636	
Design, engineering and construction services—Kumbo waterworks.....	63,339	
Baraberi school.....	244,504	
Support equipment for teachers.....	5,808	
Technical assistance projects.....	1,299,348	
Small projects.....	9,012	
	<u>3,265,400</u>	
Chad		
Technical assistance projects.....		248,619
Central African Republic		
Technical assistance projects.....		85,040
Congo Kinshasa		
Paper for textbook production.....	388,145	
Cash for United Nations Congo fund.....	250,000	
Technical assistance projects.....	310,684	
Small projects.....	5,500	
	<u>954,329</u>	
Dahomey		
Technical assistance projects.....	398,333	
Small projects.....	1,000	
	<u>399,333</u>	
Gabon		
Pulpmill feasibility study.....	49,000	
Technical assistance projects.....	110,332	
Small projects.....	112	
	<u>159,444</u>	
Guinea		
Technical assistance projects.....		28,033
Ivory Coast		
Constructing, equipping and furnishing a national library.....	107,011	
School supplies and paper.....	8,881	
Technical assistance projects.....	1,184,412	
Small projects.....	5,714	
	<u>1,306,018</u>	
Malagasy		
Language laboratory and audio visual equipment.....	252,267	
Technical assistance projects.....	221,274	
Small projects.....	874	
	<u>474,415</u>	
Mali		
Technical assistance projects.....		104,755

Appendix 3

International Assistance Account—Continued

Mauritania		
Technical assistance projects.....		47,012
Morocco		
Derro-Tetowan agricultural development.....	281,268	
Engineering advisory services.....	18,582	
Technical assistance projects.....	551,161	
Small projects.....	1,592	
		852,603
Niger		
Cattle vaccination program.....	193,892	
Feasibility study—route de l'unité.....	20,351	
Equipment for youth and sports activities.....	128,307	
Engineering and other advisory services.....	17,069	
Airborne geophysical survey.....	286,190	
School supplies and paper.....	30,946	
College Mariama.....	439,278	
Medical supplies.....	339,407	
Study of phosphate deposits.....	132,885	
Transportation study.....	54,000	
Electric energy products.....	30,000	
Industrial arts training equipment.....	11,022	
Construction equipment for crop protection and construction program.....	277,415	
Study of grain storage.....	25,000	
Cholera control.....	12,391	
Expedition services study.....	15,000	
Technical assistance projects.....	450,660	
Small projects.....	1,603	
		2,465,416
Rwanda		
University of Rwanda, construction and support of administration, teachers and professors....	1,247,862	
Engineering advisory services.....	1,039	
Technical assistance projects.....	32,682	
Small projects.....	3,421	
		1,285,004
Senegal		
Primary school construction.....	298,347	
Engineering and other advisory services.....	9,081	
Refrigeration study.....	5,415	
Blaise Diagne student residence.....	449,943	
Milk treatment plants.....	70,000	
Equipment, teachers and advisers for Centre d'Etudes des Sciences et Technique de l'Information.....	20,184	
Study and construction of general teaching colleges.....	703,527	
Technical assistance projects.....	1,620,533	
Small projects.....	5,129	
		3,182,159
Togo		
Togo—Dahomey—Ghana hydro transmission lines.....	124,035	
Engineering advisory services.....	31,004	
Technical assistance projects.....	421,743	
Small projects.....	527	
		577,309
Tunisia		
Equipment and supplies for commercial arts and training school.....	217,033	
Engineering and other advisory services.....	41,721	
Mobile communications equipment for national railways system.....	1,020	
Equipment for national health training centre.....	3,518	
Specialized equipment tools for agricultural training centre.....	12,509	
Tents, blankets and TABT vaccine.....	28,550	
Ecole Nationale d'Administration.....	174,997	
Ecole Nationale de Service Social.....	61,051	
Ecole Nationale de la Coopération.....	25,650	
Medical equipment and technical assistance, pediatric hospital.....	570,867	
Agricultural equipment and advisors.....	188,406	
Technical assistance projects.....	592,614	
Small projects.....	6,290	
		1,924,226
Upper Volta		
Technical assistance projects.....		84,812
Secretariat assistance francophone education ministers conference.....		8,636
		18,547,251

Appendix 3

International Assistance Account—Concluded

Latin American countries			
Brazil			
Study of Canadian market for Brazilian goods.....		33,000	
Honduras			
Technical assistance projects.....		4,043	
Peru			
Technical assistance projects.....		1,888	
			38,931
Other Commonwealth countries			
Cyprus			
Technical assistance projects.....		2,271	
Hong Kong			
Technical assistance projects.....		21,455	
Malta			
Technical assistance projects.....		2,367	
Nambia			
Technical assistance projects.....		10,401	
			36,494
Other countries			
Ethiopia			
Technical assistance projects.....	53,744		
Small projects.....	1,801		
		55,545	
Turkey			
Expansion of telecommunication system.....		1,003,092	
			1,058,637
Supplementary assistance			
Commonwealth scholarship plan.....	1,347,961		
Commonwealth technical assistance plan.....	217,324		
Association of Universities and Colleges in Canada.....	21,595		
Regional technical assistance.....	3,616		
McGill University—Centre for developing area studies.....	20,000		
United Nations Food and Agricultural Organization.....	29,325		
Commonwealth Treaty Registers.....	60,000		
Desert locust control organization.....	8		
Colombo annual conference.....	43,917		
International Development Research Centre.....	1,068,174		
International Institute of Tropical Agriculture.....	571,709		
Society for International Development.....	2,033		
World Youth Assembly.....	20,800		
Sugar rebate payments.....	262,496		
African Development Bank.....	6,346		
Asian Development Bank.....	104,000		
National Research Council Associateships.....	42,005		
African Co-operative Savings and Credit Association.....	109,478		
Development Training Research Institute.....	19,859		
United Nations Special Agencies.....	1,277		
International Development Institutions.....	168,087		
Cost of briefing conferences for teachers and advisers, medical examinations and other miscellaneous expenses.....	744,380		
		4,864,390	
			4,864,390
Total expenditure.....			66,859,830
Balance as at March 31, 1971.....			\$ 82,598,916

This account was established under Department of External Affairs Vote 33d, Appropriation Act No. 2, 1965, to provide for payment of economic, technical and educational assistance to developing countries and for special administrative expenses in connection therewith, including authority to engage advisors or experts for service in the said developing countries and to provide educational and technical training for persons from the said countries, in accordance with regulations prescribed by the Governor in Council.

SECTION 6

1970-71 PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

CONTENTS

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FINANCE

Included in this section is the Department of Finance and the Auditor General's department, Insurance department and Tariff Board.

Department

The aims of the department are:

- To assist the government in deciding upon and implementing financial and other economic policies and measures that will best accomplish its major economic and other objectives.
- The provision of grants to municipalities in lieu of taxes on federal property.
- The provision of funds for the interest and amortization costs of the public debt, servicing costs of public debt and the cost of issuing new loans.
- The provision of funds for payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act, the Public Utilities Income Tax Transfer Act and other statutory authorities.
- The provision of funds for payments under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act.
- The provision of funds for interest payments, liabilities, and alternative payments to provinces under the Canada Students Loan Act and liabilities under the Farm Improvement Loans Act, Small Businesses Loans Act, and Fisheries Improvement Loans Act.
- To determine whether dumping of goods causes material injury to Canadian Industry.

Auditor General

Objective

- To report to the House of Commons on the audit of the accounts of the Government of Canada, and to the appropriate bodies on the audit of certain international and other organizations.

Insurance

Objective

- To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the government and other government departments.

Tariff Board

Objective

- To adjudicate on appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the customs tariff structure as directed by the Minister of Finance.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
FINANCIAL AND ECONOMIC POLICIES PROGRAM				
1 Program expenditures, including administration of the Guaranteed Loans Acts and the Inspector General of Bank's Office.....	\$ 5,479,000 00			
1a.....	278,600 00			
Transfer from Treasury Board Vote 5 contingencies.....	54,821 00			
	5,812,421 00	5,731,182 56	81,238 44	4,638,258 30
Stat. Minister of Finance—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payment of liabilities previously transferred to revenue.....	119,914 68	119,914 68		83,094 26
Stat. Refunds of amounts credited to revenue in previous fiscal years.....	7 50	7 50		27 97
	5,949,343 10	5,868,104 66	81,238 44	4,738,380 45
MUNICIPAL GRANTS PROGRAM				
5 Grants to municipalities in accordance with the Municipal Grants Act and grants to municipalities in lieu of redevel- opment charges and grants to provinces in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province to finance services that are ordinarily provided throughout Canada by municipalities, the grants to be calculated, subject to terms and conditions approved by the Governor in Council, in the same manner as grants to municipalities under the Municipal Grants Act.....	54,100,000 00	54,060,377 66	39,622 34	49,457,571 71
PUBLIC DEBT PROGRAM				
Stat. Interest and annual amortization of bond discount, premi- ums and commissions.....	1,818,698,142 47	1,818,698,142 47		1,709,938,172 24
Stat. Servicing costs and cost of issuing new loans.....	4,145,698 05	4,145,698 05		6,990,473 17
	1,822,843,840 52	1,822,843,840 52		1,716,928,645 41
FISCAL TRANSFER PAYMENTS PROGRAM				
Stat. Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Ar- rangements Act and other statutory authority.....	1,019,211,915 02	1,019,211,915 02		767,010,325 02
Stat. Payments to the provinces under the Public Utilities Income Tax Transfer Act.....	24,116,478 00	24,116,478 00		23,847,295 00
	1,043,328,393 02	1,043,328,393 02		790,857,620 02
CONTRACTING-OUT PAYMENTS PROGRAM				
Stat. Payments to Quebec as provided under the Established Pro- grams (Interim Arrangements) Act, and the Federal- Provincial Fiscal Revision Act, 1964.....	185,617,759 98	185,617,759 98		141,562,866 48
7c Payments to provincial governments—To authorize the con- tinuation of payments and agreements in respect of the programs referred to in paragraphs 1, 2 and 4 of schedule I of the Established Programs (Interim Arrangements) Act, as amended, for a period of 24 months beyond the interim periods specified in column II of the said schedule I	1 00		1 00	
	185,617,760 98	185,617,759 98	1 00	141,562,866 48
GUARANTEED LOANS PROGRAM				
Stat. Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....	21,531,867 96	21,531,867 96		12,352,033 34
ANTI-DUMPING TRIBUNAL PROGRAM				
10 Program expenditures.....	211,598 00	175,252 17	36,345 83	173,763 60

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
SPECIAL PROGRAM				
11a Payment of \$30,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; contributions in the amount of \$4,300,000 in the 1970-71 and 1971-72 fiscal years to the Governments of Manitoba and New Brunswick for assistance in meeting costs relating to floods in 1970 in accordance with cost-sharing arrangements to be determined by Canada in consultation with Manitoba and New Brunswick and a grant of \$75,000 to the Sudbury and Area Disaster Relief Fund.....	4,405,000 00	1,605,000 00	2,800,000 00	
Expenditures from appropriations not required for 1970-71....	4,405,000 00	1,605,000 00	2,800,000 00	124,623,735 10
Department Total.....	3,137,987,803 58	3,135,030,595 97	2,957,207 61	2,840,694,616 11
Auditor General				
AUDIT PROGRAM				
15 Program expenditures.....	3,407,000 00	3,075,064 30	331,935 70	2,835,799 69
Stat. Salary of the Auditor General.....	29,980 96	29,980 96		29,948 10
	3,436,980 96	3,105,045 26	331,935 70	2,865,747 79
Insurance				
20 Program expenditures and authority to spend revenue received during the fiscal year.....	533,000 00	428,980 73	104,019 27	422,802 29
Stat. Civil service insurance actuarial liability adjustment, Civil service Insurance Act.....	520,797 17	520,797 17		522,300 18
	1,053,797 17	949,777 90	104,019 27	945,102 47
Tariff Board				
25 Program expenditures.....	398,500 00	293,870 50	104,629 50	266,821 92
Stat. Salaries of the members of the Tariff Board.....	165,115 12	165,115 12		161,897 72
	563,615 12	458,985 62	104,629 50	428,719 64
Grand total.....	3,143,042,196 83	3,139,544,404 75	3,497,792 08	2,844,934,186 01

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
FINANCIAL AND ECONOMIC POLICIES.....	1970-71	5,868	21,868	3,980		-12,020
	1969-70	4,738	38,844	5,019		-29,087
MUNICIPAL GRANTS.....	1970-71	54,060				54,060
	1969-70	49,457				49,457
PUBLIC DEBT.....	1970-71	1,822,844	504,212			1,318,632
	1969-70	1,716,929	435,867			1,281,062
FISCAL TRANSFER PAYMENTS.....	1970-71	1,043,328				1,043,328
	1969-70	790,857				790,857
CONTRACTING-OUT PAYMENTS.....	1970-71	185,618				185,618
	1969-70	141,563				141,563
GUARANTEED LOANS.....	1970-71	21,532				21,532
	1969-70	12,352				12,352
ANTI-DUMPING TRIBUNAL.....	1970-71	175		48		223
	1969-70	174		45		219
SPECIAL.....	1970-71	1,605				1,605
	1969-70	124,624				124,624
Total Department.....	1970-71	3,135,030	526,080	4,028		2,612,978
	1969-70	2,840,694	474,711	5,064		2,371,047
Auditor General						
	1970-71	3,105	139	565		3,531
	1969-70	2,866	99	571		3,338
Insurance						
	1970-71	950	711	646		885
	1969-70	945	601	463		807
Tariff Board						
	1970-71	459		140		599
	1969-70	429		140		569
Total.....	1970-71	3,139,544	526,930	5,379		2,617,993
	1969-70	2,844,934	475,411	6,238		2,375,762

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Administration.....	2,424	2,201	64	244			2,488	2,445
Operations.....	4,148	4,106		4			4,148	4,110
	6,572	6,307	64	248			6,636	6,555
Less: receipts and revenues credited to the vote.....	687	687					687	687
	5,885	5,620	64	248			5,949	5,868
Deduct: receipts credited to revenue.....		21,868						21,868
Add: services provided by other departments.....	5,854	3,980					5,854	3,980
Total cost of program.....	11,739	12,268	64	248			11,803	12,020
MUNICIPAL GRANTS PROGRAM								
Grants to Municipalities in accordance with the Municipal Grants Act.....					52,300	52,294	52,300	52,294
Grants to provinces in respect of federal property.....					1,800	1,766	1,800	1,766
Total cost of program.....					54,100	54,060	54,100	54,060
PUBLIC DEBT PROGRAM								
Interest and annual amortization of bond discount, premiums and commissions.....	1,818,698	1,818,698					1,818,698	1,818,698
Servicing costs and costs of issuing new loans.....	4,146	4,146					4,146	4,146
	1,822,844	1,822,844					1,822,844	1,822,844
Add: Interest credited to Public Service Superannuation Account, R.C.M.P. Superannuation Account, Canadian Forces Superannuation Account and shown in Estimates of Treasury Board, Solicitor General and National Defence.....	86,700	97,514					86,700	97,514
Deduct: receipts credited to revenue.....		504,212						504,212
Total cost of program.....	1,909,544	1,416,146					1,909,544	1,416,146
FISCAL TRANSFER PAYMENTS PROGRAM								
Subsidies to provinces (British North America Act, 1867 to 1952 and other Statutory Authority).....					31,794	31,794	31,794	31,794
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act.....					987,418	987,418	987,418	987,418
Payments to the provinces under the Public Utilities Income Tax Transfer Act.....					24,116	24,116	24,116	24,116
Total cost of program.....					1,043,328	1,043,328	1,043,328	1,043,328

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department—Concluded								
CONTRACTING-OUT PAYMENTS PROGRAM								
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, and the Federal-Provincial Fiscal Revision Act, 1964.....					185,618	185,618	185,618	185,618
Total cost of program.....					185,618	185,618	185,618	185,618
GUARANTEED LOANS PROGRAM								
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....					21,532	21,532	21,532	21,532
Total cost of program.....					21,532	21,532	21,532	21,532
ANTI-DUMPING TRIBUNAL PROGRAM								
Anti-Dumping Tribunal.....	212	171		4			212	175
Add: services provided by other departments.....	12	48					12	48
Total cost of program.....	224	219		4			224	223
SPECIAL PROGRAM								
Payment of \$30,000 to the Foreign Claims Fund established by Finance Vote 22a, Appropriation Act No. 9, 1966; contributions in the amount of \$4,300,000 in the 1970-71 and 1971-72 fiscal years to the Governments of Manitoba and New Brunswick for assistance in meeting costs relating to floods in 1970 in accordance with cost-sharing arrangements to be determined by Canada in consultation with Manitoba and New Brunswick and a grant of \$75,000 to the Sudbury and Area Disaster Relief Fund.....					4,405	1,605	4,405	1,605
Total cost of program.....					4,405	1,605	4,405	1,605
Auditor General								
AUDIT PROGRAM								
Government audits.....	3,190	2,808	13	10			3,203	2,818
Other audits.....	105	122					105	122
Administration.....	128	164	1	1			129	165
	3,423	3,094	14	11			3,437	3,105
Deduct: receipts credited to revenue.....	111	139					111	139
Add: services provided by other departments.....	565	565					565	565
Total cost of program.....	3,877	3,520	14	11			3,891	3,531

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Insurance								
Administration.....	325	318	3	19			328	337
Supervision of companies.....	1,306	1,283					1,306	1,283
Actuarial and other services.....	210	177					210	177
Stat.—Civil service insurance actuarial liability adjustment	521	521					521	521
	2,362	2,299	3	19			2,365	2,318
Deduct: revenue credited to the vote.....	1,309	1,353	2	15			1,311	1,368
	1,053	946	1	4			1,054	950
Deduct: receipts credited to re- venue.....	337	396					337	396
Add: services provided by other departments.....	646	646					646	646
Total cost of program.....	1,362	1,196*	1	4			1,363	1,200
Tariff Board								
Appeals.....	128	104					128	104
Reference.....	354	288					354	288
Administration.....	95	67					95	67
	577	459					577	459
Add: services provided by other departments.....	140	140					140	140
Total cost of program.....	717	599					717	599

* Does not include tax on insurance premiums, 1970-71 \$315; 1969-70 \$251.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
MUNICIPAL GRANTS PROGRAM			
Grants to municipalities in accordance with the Municipal Grants Act.....	52,300	52,294	47,848
Grants to provinces in respect of federal property.....	1,800	1,766	1,610
	54,100	54,060	49,458
FISCAL TRANSFER PAYMENTS PROGRAM			
Subsidies to provinces (British North America Act, 1867 to 1952, and other statutory authority)	31,794	31,794	31,794
Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements Act.....	987,418	987,418	735,216
Payments to the provinces under the Public Utilities Income Tax Transfer Act.....	24,116	24,116	23,848
	1,043,328	1,043,328	790,858
CONTRACTING-OUT PAYMENTS PROGRAM			
Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act and the Federal-Provincial Fiscal Revision Act, 1964.....	185,618	185,618	141,563
GUARANTEED LOANS PROGRAM			
Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act.....	21,532	21,532	12,352
SPECIAL PROGRAM			
Payment to the Foreign Claims Fund.....	30	30	
Contributions to the Governments of Manitoba and New Brunswick for assistance in meeting costs relating to floods in 1970.....	4,300	1,500	
Grant to the Sudbury and Area Disaster Relief Fund.....	75	75	
	4,405	1,605	
Total Department.....	1,308,983	1,306,143	994,231

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Municipal Grants Program	Public Debt Program	Fiscal Transfer Payments Program
(1) Salaries and wages.....	4,418 4,165 <i>3,513</i>			
(1) Other personnel costs.....	16 5 <i>6</i>			
(2) Transportation and communications.....	432 373 <i>362</i>			
(3) Information.....	60 31 <i>146</i>			
(4) Professional and special services.....	929 1,194 <i>558</i>			
(5) Rentals.....	276 118 <i>172</i>			
(6) Purchased repair and upkeep.....	12 13 <i>12</i>			
(7) Utilities, materials and supplies.....	289 270 <i>291</i>			
(9) Construction and acquisition of machinery and equipment.....	64 248 <i>124</i>			
(10) Grants, contributions and other transfer payments.....		54,100 54,060 <i>49,457</i>		1,043,328 1,043,328 <i>790,857</i>
(11) Public debt charges.....			1,822,844 1,822,844 <i>1,716,929</i>	
(12) All other expenditures.....	140 138 <i>104</i>			
(1-12) Total.....	6,636 6,555 <i>5,288</i>	54,100 54,060 <i>49,457</i>	1,822,844 1,822,844 <i>1,716,929</i>	1,043,328 1,043,328 <i>790,857</i>
(13) Less: receipts and revenues credited to the vote.....	687 687 <i>550</i>			
Total Net Expenditures.....	5,949 5,868 <i>4,738</i>	54,100 54,060 <i>49,457</i>	1,822,844 1,822,844 <i>1,716,929</i>	1,043,328 1,043,328 <i>790,857</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Contracting- Out Payments Program	Guaranteed Loans Program	Anti-Dumping Tribunal Program	Special Program	Total Department	Auditor General	Insurance	Tariff Board	Total
		172		4,590	3,218	1,518	506	9,832
		153		4,318	2,869	1,494	428	9,109
		162		3,675	2,687	1,343	398	8,103
				16				16
				5	20			25
				6				6
		20		452	140	68	17	677
		9		382	145	66	11	604
		6		368	127	64	10	569
		5		65	21	210	10	306
				31	6	175	1	213
		2		148	18	177	2	345
		11		940	5	13	17	975
		5		1,199	16	14	13	1,242
				558	9	12	10	589
		2		278	3		4	285
		2		120	3		1	124
		1		173	2		2	177
				12	3	4	1	20
				13	2	4		19
				12	2	4	1	19
		2		291	23	27	7	348
		2		272	21	25	5	323
		3		294	17	24	6	341
				64	14	3		81
		4		252	11	19		282
				124	3	7		134
185,618	21,532		4,405	1,308,983				1,308,983
185,618	21,532		1,605	1,306,143				1,306,143
141,563	12,352		124,624	1,118,853				1,118,853
				1,822,844				1,822,844
				1,822,844				1,822,844
				1,716,929				1,716,929
				140	10	522	1	673
				138	12	521		671
				104	1	524		629
185,618	21,532	212	4,405	3,138,675	3,437	2,365	563	3,145,040
185,618	21,532	175	1,605	3,135,717	3,105	2,318	459	3,141,599
141,563	12,352	174	124,624	2,841,244	2,866	2,155	429	2,846,694
				687		1,311		1,998
				687		1,368		2,055
				550		1,210		1,760
185,618	21,532	212	4,405	3,137,988	3,437	1,054	563	3,143,042
185,618	21,532	175	1,605	3,135,030	3,105	950	459	3,139,544
141,563	12,352	174	124,624	2,840,694	2,866	945	429	2,844,934

Departmental Summary

(in thousands of dollars)

	Finance	Auditor General	Insurance	Tariff Board	Total
RECEIPTS—					
Operating—					
Annual appropriations.....	64,529	3,407	429	294	68,659
Statutory appropriations.....	3,073,459	30	521	165	3,074,175
Credited to appropriations.....	687		1,368		2,055
Credited to revenue.....	526,080	139	396		526,615
	3,664,755	3,576	2,714	459	3,671,504
OUTLAYS—					
Operating—					
Goods and services.....	6,730	3,105	1,797	459	12,091
Grants and contributions.....	77,197				77,197
Actuarial liability adjustment.....			521		521
Subsidy and deficit payments.....	3,051,790				3,051,790
Receipts credited to revenue.....	526,080				526,080
	3,661,797	3,105	2,318	459	3,667,679
	2,958	471	396	nil	3,825

Revenues

Department Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	504,211,690 95	435,867,026 45
B Bullion and coinage.....	19,946,202 95	19,939,895 21
C Proceeds from sales.....	1,062 95	3,950 20
D Services and service fees.....	72,663 52	53,490 62
E Premium, discount and exchange.....	812,595 42	11,032,635 61
F Refunds of previous years' expenditure.....	345,607 24	1,725,207 43
G Miscellaneous.....	690,367 24	6,088,662 83
Total.....	\$526,080,190 27	\$474,710,868 35

Details

A Return on investments:

National Governments—

Loans under Export Credits Insurance Act, 1944—

Belgium.....	449,865
France.....	2,008,320
Netherlands.....	1,032,750

United Kingdom—

Deferred interest.....	3,461,656
Deferred principal.....	17,299,959

France—interim credit—

Consolidated interest.....	19,680	24,272,230
----------------------------	--------	------------

Provinces—

Loans—

Manitoba treasury bills.....	126,006
British Columbia treasury bills.....	139,989
Saskatchewan treasury bills.....	48,958
Alberta treasury bills.....	68,989
Province of New Brunswick.....	38,922
Province of Quebec—	
Debt account.....	58,944
Expo Loans.....	2,559,027
	3,040,835

Miscellaneous—

Bank of Canada—government's share of profits for calendar year 1970.....	250,293,463	
Canada Deposit Insurance Corporation.....	1,143,752	
Capital Assistance Loan—Oromocto.....	71,899	
Exchange fund—profits for calendar year 1970.....	175,485,005	
Interest-bearing deposits with chartered banks.....	25,154,984	
Interest on overpayments to provinces under the Federal-Provincial Fiscal Arrangements Act.....	319,694	
International monetary fund income.....	3,179,099	
Investments held for retirement of unmatured debt.....	1,967,253	
Investments in special United States of America securities—Colombia River Treaty	2,391,813	
Montreal Expo Notes.....	761,097	
Municipal Development and Loan Act.....	14,585,284	
Municipal Improvements Assistance Act.....	5,905	
Ottawa civil service recreational association.....	41,187	
Securities investment account.....	1,396,714	
Town of Oromocto Development Corporation.....	53,546	
Interest on revolving fund—		
Computer Services Bureau.....	47,931	476,898,626
		504,211,691

Revenues—Continued

Department Details—Concluded	1970-71	
B Bullion and coinage:		
Gold—		
Gain on gold.....	2,971,984	
Silver bullion—		
Loss.....	— 36,457	
Nickel coinage—		
Gain on nickel coinage.....	16,593,042	
Bronze coinage—		
Gain on bronze coinage.....	418,423	
Steel coinage—		
Loss.....	— 789	
		19,946,203
C Proceeds from sales.....		1,063
D Services and service fees:		
Payments by banks for cost of bank inspection for the calendar year 1970.....	72,647	
Payments received for exchange of bonds, registration fees—re bank.....	17	
		72,664
E Premium, discount and exchange.....		812,595
F Refunds of previous years' expenditure:		
Transfer of amount representing outstanding cheques which have not been presented for payment.....	344,290	
Sundries.....	1,317	
		345,607
G Miscellaneous:		
Fines and forfeitures.....	10,842	
Unclaimed balances which have been received from the Bank of Canada in respect of chartered banks.....	20,419	
Transfer from the following accounts of amounts which were unclaimed or outstanding for ten years or more—		
Outstanding hog premium warrants (transferred from Department of Agriculture).....	8,534	
Outstanding imprest account cheques.....	2,405	
Unclaimed government drafts.....	188	
Unclaimed cheques.....	17,328	
		28,455
Dormant liabilities transferred from Government annuities account (Department of Labour).....		83,926
Payment for equipment used but not purchased by the Royal Canadian Mint.....		311,486
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario.....		228,677
Sundries.....		6,562
		690,367
Total.....		\$526,080,190

Auditor General
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Services and service fees.....	137,682 59	97,933 42
B Refunds of previous years' expenditure.....	1,126 70	1,305 46
C Miscellaneous.....		1 75
Total.....	\$ 138,809 29	\$ 99,240 63

Details

Non-Tax Revenue—

A Services and service fees: auditing services rendered to international organizations \$134,914; clerical services \$2,768.....	137,682
B Refunds of previous years' expenditure.....	1,127
Total.....	\$ 138,809

Revenues—Concluded

Insurance Comparative Summary		1970-71	1969-70
Tax revenue—			
A	Tax on insurance premiums.....	314,708 96	250,769 70
Non-Tax Revenue—			
B	Services and service fees.....	396,069 27	350,232 21
C	Refunds of previous years' expenditure.....	2 64	297 13
D	Miscellaneous.....	252 87	150 15
Total.....		<u>\$ 711,033 74</u>	<u>\$ 601,449 19</u>
Details			
Tax Revenue—			1970-71
A	Tax on insurance premiums		
	On insurance placed with unauthorized insurers.....	267,002	
	On insurance placed with authorized insurers through brokers or agents outside Canada.....	47,707	
			314,709
<p>Under Part I of the Excise Tax Act c. 100 R.S., as amended, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.</p>			
Non-Tax Revenue—			
B	Services and service fees:		
	Assessments on:		
	Insurance companies.....	1,440,553	
	Trust companies.....	83,684	
	Loan companies.....	35,031	
	Small loans companies.....	40,583	
	Co-operative credit societies.....	4,938	
	Total (revenue from assessments).....	1,604,789	
<p>Under the provisions of the Department of Insurance Act, c. 70, R.S., the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, the Small Loans Act and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act) or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year.</p>			
	Services provided to Canada Deposit Insurance Corporation.....	41,536	
	Services provided to Canada pension plan.....	94,718	
	Fees collected under Pension Benefits Standard Act.....	13,666	
	Penalties collected during the year.....	9,435	
		1,764,144	
	Credited to vote.....	1,368,075	
	Credited to revenue.....		396,069
<p>Penalties amounting to \$9,435 were collected during the year from companies which did not file business statements within the time limits imposed under the terms of the Acts.</p>			
C	Refunds of previous years' expenditure.....		3
D	Miscellaneous.....		253
Total.....			<u>\$ 711,034</u>

Appendix 1

Exchange Fund Account

(Established pursuant to the Exchange Fund Act and continued under the Currency, Mint and Exchange Fund Act)

STATEMENT OF ASSETS AND LIABILITIES

AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

	1970	1969
ASSETS		
Canadian dollars:		
Cash on deposit.....	\$ 819,516	\$ 750,211
Assets valued in United States dollars:		
Cash on deposit.....	\$ 23,662,669	\$ 95,899,654
U.S.A. Treasury notes, bills and bonds at cost, with accrued interest..	2,779,625,832	1,479,751,740
International Bank for Reconstruction and Development bonds at cost, with accrued interest.....	51,146,754	35,723,108
International Monetary Fund notes at cost, with accrued interest.....	120,298,370	95,689,841
International Monetary Fund special drawing rights—		
Allocated to Canada (Note 1).....	\$124,320,000	
Acquired at cost, with accrued interest.....	58,116,299	
Gold.....	182,436,299	
	790,704,533	872,337,587
	<u>\$3,947,874,457</u>	<u>\$2,579,401,930</u>
Translation into Canadian dollars of assets valued in United States dollars (Note 2).....	3,992,288,045	2,788,539,838
	<u>\$3,993,107,561</u>	<u>\$2,789,290,049</u>
LIABILITIES		
Due to the Consolidated Revenue Fund, in accordance with section 24 of the Currency, Mint and Exchange Fund Act:		
Earnings on investments.....	\$ 174,797,159	\$ 104,237,266
Net profit from trading operations in foreign exchange, gold and securities.....	687,846	835,418
	<u>\$ 175,485,005</u>	<u>\$ 105,072,684</u>
Advances from the Consolidated Revenue Fund.....	3,921,163,009	2,654,000,000
Special drawing rights allocated to Canada by the International Monetary Fund (Note 1)...	125,718,600	
Suspense.....	2,324,138	(64,924)
	<u>4,224,690,752</u>	<u>2,759,007,760</u>
Deficit:		
Balance, January 1—surplus resulting from trading operations and from the revaluation of holdings on the basis of par of exchange (\$1.00 U.S.A. = \$1.08108 Can.) excluding net trading and revaluation profits subsequent to December 31, 1946 which were paid into the Consolidated Revenue Fund.....	(30,282,289)	(29,728,896)
Recovery of the net loss for the year 1966 from Finance Vote 46b, Appropriation Act No. 1, 1969, 1968–69, c. 23.....		(553,393)
Loss from the net valuation adjustments on unmatched purchases or sales of foreign exchange, gold and securities (Note 2).....	261,865,480	
	<u>231,583,191</u>	<u>(30,282,289)</u>
Balance, December 31.....	<u>\$3,993,107,561</u>	<u>\$2,789,290,049</u>

The accompanying notes are an integral part of the Financial Statements.

Certified correct:
The Bank of CanadaL. RASMINSKY
GovernorALAIN JUBINVILLE
Chief of the International Department

I have examined the above Statement and have reported thereon under date of April 19, 1971 to the Minister of Finance.

A. M. HENDERSON
Auditor General of Canada

Exchange Fund Account—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, April 19, 1971.

THE HONOURABLE E. J. BENSON,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the Exchange Fund Account and the transactions in connection therewith for the year ended December 31, 1970, as required by subsection (2) of section 27 of the Currency, Mint and Exchange Fund Act.

My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances. The Fund's holdings at the close of the year have been confirmed to us by the Auditors of the Bank of Canada.

In my opinion, the transactions in connection with the Account have been in accordance with the provisions of the Currency, Mint and Exchange Fund Act, the records of the Account show clearly and truly the state of the Account and the accompanying Statement of Assets and Liabilities presents fairly the financial position of the Account at December 31, 1970, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

NOTES TO FINANCIAL STATEMENTS

1. Special drawing rights are a new reserve asset used by countries participating in the Special Drawing Account established by the International Monetary Fund to supplement existing reserves.

The liability represents the obligation that arises upon the termination of Canada's participation in the Special Drawing Account under Article XXX of the Articles of Agreement of the International Monetary Fund or on the liquidation of the Special Drawing Account under Article XXXI.

2. At December 31, 1969, the assets valued in United States dollars were translated into Canadian dollars at par of exchange (\$1.00 U.S.A. = \$1.08108 Can.). On May 31, 1970, the Minister of Finance announced that, for the time being, Canada would no longer maintain the value of the Canadian dollar within the agreed margins of plus or minus one percent of the official par of exchange and, subsequently, the Canadian dollar appreciated. At December 31, 1970, the assets valued in United States dollars were translated into Canadian dollars at the closing market rate of \$1.00 U.S.A. = \$1.01125 Can. This revaluation of the assets held at the end of 1969 and of the net increment to the holdings in 1970 resulted in a loss from net valuation adjustments of \$261,865,480.

Appendix 2

Auditor General

Working Capital Advance— Audit Services to United Nations

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

ASSETS	1971	1970
Recoverable advances and expenses.....	\$ 3,595	\$ 6,622
LIABILITIES		
Working capital advances.....	\$ 3,595	\$ 6,622

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Expenses.....	163,401	189,716
Less: Expenditure recovered.....	159,806	183,094
	\$ 3,595	\$ 6,622

In accordance with the provisions of Section 65 of the Financial Administration Act, I have examined the receipts and disbursements of the office of the Auditor General of Canada for the year ended March 31st, 1971. My examination consisted of a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying statements of appropriations and expenditures, revenue, accounts receivable, and the working capital advance present fairly the results of the operations of the office of the Auditor General of Canada for the year ended March 31, 1971, in accordance with generally accepted accounting principles applied on a basis consistent with that of the previous year.

October 1, 1971.

W. B. BOLTON,
Auditor.

SECTION 7

1970-71
PUBLIC ACCOUNTS

Fisheries and Forestry

CONTENTS

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Net expenditure by program and standard object.....	7·8
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FISHERIES AND FORESTRY

The Department of Fisheries and Forestry consists of four programs. The aims of the department are:

- To provide overall policy direction and advisory, planning and administrative support services for all departmental programs.
- To achieve rational and economic utilization of the fishery resources available to Canadian fishermen.
- To perform, promote and assist research in the conservation, increase and use of aquatic renewable resources, and on the biological fitness of the aquatic environment.
- To promote effective management and use of the forest resources of the nation.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 3,282,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	141,500 00			
		3,423,500 00	3,376,165 64	47,334 36	3,350,958 21
Stat.	Minister of Fisheries and Forestry—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	Expenditures from appropriations not required for 1970-71....				1,500 00
		3,440,499 92	3,393,165 56	47,334 36	3,369,458 13
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM					
5	Program expenditures, the grant listed in the Estimates and contributions, Canada's share of the expenses of inter- national fishery commissions, authority to make re- coverable advances in the amounts of the shares of inter- national fishery commissions of joint cost projects, and payments to provinces or municipalities as contributions towards construction done by these bodies.....	\$32,345,000 00			
	5a.....	3,031,300 00			
	5c To extend the purposes of Fisher- ies and Forestry Vote 5, Appropriation Act No. 3, 1970, to authorize, in the current and 1971-72 fiscal years, the purchase and disposal of commercial fishing vessels and to provide a further amount of.....	744,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	162,500 00			
		36,291,800 00	34,475,914 17	1,815,885 83	32,985,911 87
Stat.	Grants to Canadian Salt-fish Corporation.....	100,000 00	100,000 00		
		36,391,800 00	34,575,914 17	1,815,885 83	32,985,911 87
AQUATIC RENEWABLE RESOURCES RESEARCH PROGRAM					
10	Program expenditures, the grants listed in the Estimates and authority to provide free accommodation for the International North Pacific Fisheries Commission.....	\$16,200,000 00			
	10a.....	1,333,500 00			
	10c.....	1,150,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	303,000 00			
		18,986,500 00	18,696,563 12	289,936 88	16,433,526 40
FORESTRY RESEARCH AND SERVICES PROGRAM					
15	Program expenditures, the grants listed in the Estimates and contributions.....	\$22,829,000 00			
	15a.....	852,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	291,000 00			
		23,972,000 00	23,165,830 50	806,169 50	24,077,999 38
	Grand total.....	82,790,799 92	79,831,473 35	2,959,326 57	76,866,895 78

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION.....	1970-71	3,393		472		3,865
	1969-70	3,369		466		3,835
FISHERIES MANAGEMENT AND DEVELOPMENT.....	1970-71	34,576	1,507	2,876	1,516	37,461
	1969-70	32,986	570	2,630	1,460	36,506
AQUATIC RENEWABLE RESOURCES RESEARCH.....	1970-71	18,696		1,070	460	20,227
	1969-70	16,434		1,035	420	17,889
FORESTRY RESEARCH AND SERVICES.....	1970-71	23,166	151	3,457	4,819	31,291
	1969-70	24,078	224	3,562	3,732	31,148
Total.....	1970-71	79,831	1,658	7,875	6,795	92,844
	1969-70	76,867	794	7,693	5,612	89,378

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATIVE PROGRAM								
Executive.....	268	293	3	5			271	298
Planning and analysis.....	92	75	5	1			97	76
Administration.....	3,050	2,956	22	63			3,072	3,019
	3,410	3,324	30	69			3,440	3,393
Add: services provided by other departments.....	472	472					472	472
Total cost of program.....	3,882	3,796	30	69			3,912	3,865
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM								
Management of the fishery resources and their environment.....	20,663	19,947	2,758	2,560			23,421	22,507
Regulation and improvement of fish processing and handling.....	4,634	4,659	316	330			4,950	4,989
Economic research, intelligence and assistance.....	2,749	2,436	58	19	2,279	1,582	5,086	4,037
Administration and planning.....	3,654	3,557	38	42			3,692	3,599
	31,700	30,599	3,170	2,951	2,279	1,582	37,149	35,132
Less: recovery from the International Great Lakes Fishery Commission	757	556					757	556
	30,943	30,043	3,170	2,951	2,279	1,582	36,392	34,576
Deduct: receipts credited to revenue.....	1,439	1,507					1,439	1,507
Add: services provided by other departments.....	2,876	2,876					2,876	2,876
accommodation provided by this department.....	1,516	1,516					1,516	1,516
Total cost of program.....	33,896	32,928	3,170	2,951	2,279	1,582	39,345	37,461
AQUATIC RENEWABLE RESOURCES PROGRAM								
Commercial and recreational fisheries research.....	6,541	6,128	1,840	1,780			8,381	7,908
Environment research.....	1,991	2,393	2,374	2,279			4,365	4,672
Products and processing research.....	1,433	1,185	300	292			1,733	1,477
Support of university research.....					350	340	350	340
Administration and support services.....	4,158	3,962		337			4,158	4,299
	14,123	13,668	4,514	4,688	350	340	18,987	18,696
Add: services provided by other departments.....	1,070	1,070					1,070	1,070
accommodation provided by this department.....	460	460					460	460
Total cost of program.....	15,653	15,198	4,514	4,688	350	340	20,517	20,226
FORESTRY RESEARCH AND SERVICES PROGRAM								
Forest resource research and services.....	15,889	15,190	2,374	1,753	1,063	795	19,326	17,738
Forest products research and services....	3,499	3,337	166	196	20		3,685	3,533
Support of university research.....					160	160	160	160
Administration.....	801	1,079		583		73	801	1,735
	20,189	19,606	2,540	2,532	1,243	1,028	23,972	23,166
Deduct: receipts credited to revenue.....	155	151					155	151
Add: services provided by other departments.....	3,457	3,457					3,457	3,457
accommodation provided by this department.....	4,819	4,819					4,819	4,819
Total cost of program.....	28,310	27,731	2,540	2,532	1,243	1,028	32,093	31,291

Grants, Contributions and other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM			
Grants to Canadian universities for fisheries economic research.....	10		10
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal organization.....	2,000	1,314	565
Contribution by Canada in accordance with an agreement entered into with Newfoundland with the approval of the Governor in Council to assist in the cost of relocating Newfoundland families from isolated fishing areas to established communities.....	169	168	1,400
Grant to Canadian Salt-fish Corporation.....	100	100	
	2,279	1,582	1,975
AQUATIC RENEWABLE RESEARCH PROGRAM			
Grants to universities for fisheries research.....	290	286	465
Scholarships for fisheries research.....	60	54	60
	350	340	525
FORESTRY RESEARCH AND SERVICES PROGRAM			
Grant to Canadian Forestry Association.....	50	50	50
Grant to Commonwealth Forestry Institute (£3,200).....	8	8	8
Grant to British Columbia Festival of Forestry Organization.....	5	5	10
Grants in aid of forestry research.....	100	100	283
Grants to universities for forestry research.....	160	160	
Contribution to the Province of Newfoundland for assistance in a program designed to obtain for Newfoundland and Labrador an inventory of the Forest Resources and to carry out land capability studies in accordance with an agreement between Canada and the province.....	900	693	626
World symposium on wood and structures in housing.....	20	12	
	1,243	1,028	977
Total.....	3,872	2,950	3,477

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Fisheries Management and Develop- ment Program	Aquatic Renew- able Resources Research Program	Forestry Research and Service Program	Total
(1) Salaries and wages.....	2,696 2,570 <i>2,536</i>	17,979 18,122 <i>16,094</i>	9,308 8,929 <i>8,400</i>	15,323 15,390 <i>15,899</i>	45,306 45,011 <i>42,929</i>
(1) Other personnel costs.....	3 <i>3</i>	170 393	196 35 <i>97</i>	25 76 <i>213</i>	391 507 <i>313</i>
(2) Transportation and communications.....	191 245 <i>214</i>	2,125 2,552 <i>1,992</i>	500 732 <i>603</i>	1,348 1,341 <i>1,102</i>	4,164 4,870 <i>3,911</i>
(3) Information.....	132 120 <i>160</i>	74 62 <i>56</i>	250 172 <i>192</i>	250 172 <i>185</i>	706 526 <i>593</i>
(4) Professional and special services.....	168 164 <i>77</i>	1,001 1,242 <i>746</i>	410 610 <i>418</i>	1,253 653 <i>440</i>	2,832 2,669 <i>1,681</i>
(5) Rentals.....	32 33 <i>93</i>	1,016 1,067 <i>932</i>	675 651 <i>617</i>	175 165 <i>139</i>	1,898 1,916 <i>1,781</i>
(6) Purchased repair and upkeep.....	7 8 <i>8</i>	1,937 1,245 <i>1,170</i>	625 614 <i>431</i>	489 495 <i>315</i>	3,058 2,362 <i>1,924</i>
(7) Utilities, materials and supplies.....	178 181 <i>213</i>	2,479 2,582 <i>2,181</i>	2,099 1,917 <i>1,728</i>	1,281 1,298 <i>1,295</i>	6,037 5,978 <i>5,417</i>
(8) Construction and acquisition of land, buildings and equipment.....		2,059 1,481 <i>2,256</i>	3,263 3,296 <i>2,728</i>	1,800 1,654 <i>2,600</i>	7,122 6,431 <i>7,584</i>
(9) Construction and acquisition of machinery and equipment.....	30 69 <i>56</i>	1,357 1,469 <i>1,159</i>	1,251 1,392 <i>667</i>	740 878 <i>519</i>	3,378 3,808 <i>2,401</i>
(10) Grants, contributions and other transfer payments.....	3	2,279 1,582 <i>3,711</i>	350 340 <i>525</i>	1,243 1,028 <i>1,339</i>	3,872 2,950 <i>5,578</i>
(12) All other expenditures.....	6 6	4,673 3,335 <i>3,155</i>	60 7 <i>28</i>	50 16 <i>32</i>	4,789 3,358 <i>3,221</i>
(1-12) Total.....	3,440 3,393 <i>3,369</i>	37,149 35,132 <i>33,452</i>	18,987 18,696 <i>16,434</i>	23,977 23,166 <i>24,078</i>	83,553 80,387 <i>77,333</i>
(13) Less: receipts and revenues credit to the vote.....		757 556 <i>466</i>		5	762 556 <i>466</i>
Total net expenditures.....	3,440 3,393 <i>3,369</i>	36,392 34,576 <i>32,986</i>	18,987 18,696 <i>16,434</i>	23,972 23,166 <i>24,078</i>	82,791 79,831 <i>76,867</i>

Amounts in roman type are 1970-71 estimates.
Amounts in bold face type are 1970-71 expenditures.
Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS	
Operating—	
Annual appropriations.....	79,714
Statutory appropriations.....	117
Credited to appropriations.....	556
Credited to revenue.....	1,685
Capital	
Sales by.....	147
Interest receipts.....	498
Other income.....	1,512
Equity capital.....	30,910
	115,139
OUTLAYS—	
Operating—	
Goods and services.....	67,198
Grants and contributions.....	2,850
Subsidy and deficit payments.....	100
Capital—	
Department.....	10,240
Receipts credited to revenue.....	2,156
Total outlays.....	82,544
Net receipts or net outlays.....	32,595

Revenues

Comparative Summary		1970-71	1969-70
Non-Tax Revenue—			
A	Return on investments.....	\$ 497,461 05	\$ 610,616 96
B	Privileges, licences and permits.....	1,423,633 36	597,932 89
C	Proceeds from sales.....	146,912 76	132,684 02
D	Services and service fees.....	6,054 36	5,065 56
E	Refunds of previous years' expenditure.....	26,546 42	26,191 18
F	Miscellaneous.....	81,970 83	58,540 06
Total.....		\$2,182,578 78	\$1,431,030 67
Details		1970-71	
Non-Tax Revenue—			
A	Return on investments: net profit from sale of seal-skins transferred from working capital advance account \$272,809, interest on loans to groundfish processors \$23,209, interest on loan to Freshwater Fish Marketing Corporation \$201,443.....		497,461
B	Privileges, licences and permits: dragger licences \$5,610; fishing licences \$1,117,989; modus vivendi licences \$675; oyster leases \$7,125; trawler licences \$2,985; rental of residential buildings including services \$76,910; timber products \$109,467; other \$102,872.....		1,423,633
The Department administers all tidal or sea fisheries (except those of Quebec) and fresh-water fisheries in Nova Scotia, Prince Edward Island, New Brunswick, the Northwest Territories and the Yukon Territory. The amounts charged for fishing licences vary according to the nature of activity.			
"Modus Vivendi" licences were issued to 675 fishing vessels to enable them to purchase supplies in Canadian ports.			
C	Proceeds from sales: sale of fish from experimental fishing \$42,347; bait (Newfoundland) \$95,238; timber and cordwood \$5,252; wood specimens \$2,607; sundries \$1,469.....		146,913
D	Services and service fees.....		6,054
E	Refunds of previous years' expenditure.....		26,547
F	Miscellaneous: fines and forfeitures \$72,965; sundries \$9,006.....		81,971
Total.....			\$2,182,579

Appendix I Fur Sealskin Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Inventory.....	\$ 9,265	\$ 7,012
LIABILITIES		
Working capital advance.....	\$ 9,265	\$ 7,012

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Sales.....	873,791	1,112,522
Cost of sales—		
Inventory.....	7,012	11,445
Cost incurred during the year.....	603,235	546,164
	610,247	557,609
Less: Inventory.....	9,265	7,012
	600,982	550,597
Net surplus.....	\$ 272,809	\$ 561,925

STATEMENT OF DISTRIBUTION OF SURPLUS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Net surplus on operation for the year.....	\$ 272,809	\$ 561,925
Transferred to Non-Tax Revenue.....	\$ 272,809	\$ 561,925

Appendix 2 Fisheries Prices Support Board Working Capital Advance

	1971	1970
ASSETS		
Inventory.....	\$ 84,280	\$
Deficit incurred—to be covered by future appropriations.....	18,094	
	\$102,374	\$
LIABILITIES		
Working capital advance.....	\$102,374	
	\$102,374	\$

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Canned Mackerel 1967 Program		
Profit.....		1,843Cr
Canned Mackerel 1968 Program		
Loss.....		3,989
Canned Mackerel 1969 Program		
Loss.....		540
Canned Mackerel 1970 Program		
Sales.....	413,982	
Cost of sales.....	408,938	
Profit.....	5,044Cr	
Dried Salted Cod Program		
Loss.....		11,227
Lake Erie Yellow Perch 1970 Program		
Sales.....	463,240	
Cost of sales.....	463,240	
Queen Crab Stabilization Program		
Sales.....	7,840	
Cost of sales—		
Cost.....	92,175	
Inventory March 31, 1971.....	84,280	
	7,895	
Loss.....	55	
Salted Codfish		
Deficiency payments.....	23,083	1,073,166
Net Loss on Operations for the year.....	\$18,094	\$1,087,079
DEFICIT		
Deficit.....	18,094	1,087,079
Charged to Department of Fisheries and Forestry Vote 15.....		\$1,087,079
To be covered by future appropriations....	\$18,094	

SECTION 8

1970-71
PUBLIC ACCOUNTS

Governor General and Lieutenant-Governors

CONTENTS

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GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

The objective of the department is to enable the Governor General of Canada and the Lieutenant-Governors of the Provinces of Canada to perform their constitutional roles; and to provide for the administration of Honours and Awards.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
1	Program expenditures and grants listed in the Estimates.....	\$936,416 00			
	1a To increase from \$15,000 to \$17,342 the sum payable in 1970-71 to the Lieutenant-Governor of Saskatchewan for travelling and hospitality.....	2,342 00			
		938,758 00	866,944 23	71,813 77	851,137 86
Stat.	Salary of the Governor General.....	48,666 60	48,666 60		48,666 60
Stat.	Salaries of the Lieutenant-Governors of the Provinces.....	181,999 80	181,999 80		181,967 62
Stat.	Annuities payable under the Governor General's Retiring Annuity Act.....	55,208 94	55,208 94		42,267 56
		1,224,633 34	1,152,819 57	71,813 77	1,124,039 64

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Governor General and Lieutenant-Governors.....	1970-71	1,153		438		1,591
	1969-70	1,124		351		1,475

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Governor General.....	793	758	2	6			795	764
Lieutenant-Governors.....	182	182			147	136	329	318
Honours and awards.....	100	71	1				101	71
	1,075	1,011	3	6	147	136	1,225	1,153
Add: services provided by other departments.....	438	438					438	438
Total cost of program.....	1,513	1,449	3	6	147	136	1,663	1,591

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the costs of travelling and hospitality incurred in the exercise of their duties—			
Alberta.....	15	4	3
British Columbia.....	18	18	18
Manitoba.....	15	15	15
New Brunswick.....	12	12	12
Newfoundland.....	12	12	12
Nova Scotia.....	12	12	12
Ontario.....	18	18	18
Prince Edward Island.....	10	10	10
Quebec.....	18	18	18
Saskatchewan.....	17	17	13
Total.....	147	136	131

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Estimates 1970-71	Expenditures 1970-71	Expenditures 1969-70
(1) Salaries and wages.....	795	760	757
(1) Other personnel costs	127	127	114
(2) Transportation and communications.....	81	81	59
(3) Information.....	7	4	7
(4) Professional and special services.....	13	11	2
(5) Rentals.....	5	4	3
(6) Purchased repair and upkeep.....	4	2	2
(7) Utilities, materials and supplies.....	40	22	47
(9) Construction and acquisition of machinery and equipment.....	3	6	1
(10) Grants, contributions and other transfer payments.....	147	136	131
(12) All other expenditures	3		1
Total net expenditures.....	1,225	1,153	1,124

Departmental Summary

(in thousands of dollars)

RECEIPTS—		
Operating—		
Annual appropriations.....	867	
Statutory appropriations.....	286	
		1,153
OUTLAYS—		
Operating—		
Goods and services.....	1,011	
Grants and contributions.....	136	
Capital—		
Department.....	6	
		1,153
Net receipts or net outlays.....		nil

Revenues

	1970-71	1969-70
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	\$	\$114 30

SECTION 9

**1970-71
PUBLIC ACCOUNTS**

Indian Affairs and Northern Development

**Department
Northern Canada Power Commission
Northern Transportation Company Limited**

CONTENTS

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

The Minister of Indian Affairs and Northern Development is responsible for the department proper consisting of four programs and for the agencies listed below.

The aims of the department are:

- To provide central executive direction for all activities for which the department is responsible.
- To maintain and develop activities, in consultation with the Indian and Eskimo peoples, which will assist them in achieving their aspirations for physical and social equality within the Canadian society.
- To promote and accelerate the economic development of the far north, and the development of local governments in the Yukon and Northwest Territories.
- To acquire and develop representative areas of the country for use by the public consistent with the preservation of such areas in their natural state; preserve and restore sites and structures of importance to Canadian history including the battlefields in Quebec City administered by the National Battlefields Commission and to conserve and manage wildlife resources under federal jurisdiction.

Northern Canada Power Commission

Objective

- To provide public utilities and distribution systems on a self-sustaining commercial basis in the Northwest Territories, Yukon Territory and at certain other locations in Canada.

Northern Transportation Company Limited

Objective

- To provide a general transportation system for the movement of goods by water in the western and central Arctic and the Mackenzie Basin.

Appropriations and Expenditures

	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balance	1969-70 Expenditures
Department	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$ 7,519,400 00			
1a To authorize the transfer of \$99,999 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 5.....	99,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	87,100 00			
	7,706,500 00	7,510,259 80	196,240 20	6,810,192 91
Stat. Minister of Indian Affairs and Northern Development—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	7,723,499 92	7,527,259 72	196,240 20	6,827,192 83
INDIAN AND ESKIMO AFFAIRS PROGRAM				
5 Operating expenditures, including expenditures on works, buildings and equipment on other than federal property, the grants listed in the Estimates, contributions and special payments for general assistance to Indians and Eskimos, including such payments in respect of social assistance to non-Indians residing on Indian reserves; recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; authority to make recoverable advances in amounts not exceeding the amount of the share of the Northwest Territories Government of expenditures on education; authority for the Minister of Indian Affairs and Northern Development to enter into agreements with provincial and territorial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; authority to provide, in respect of Indian and Eskimo economic development activities, for the instruction and supervision of Indians and Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in the Northwest Territories.....	\$165,514,800 00			
5a	10,372,000 00			
5c To extend the purposes of Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1970 to authorize the deletion from the accounts of a debt due to Her Majesty, amounting to \$8,183.24.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	78,850 00			
	175,965,651 00			
Less transfers to—				
Vote 1.....	\$ 99,999 00			
Vote 25.....	300,000 00			
	399,999 00			
	175,565,652 00	174,640,700 65	924,951 35	159,016,521 07
10 Capital expenditures, including expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the				

Appropriations and Expenditure —Continued

	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balance	1969-70 Expenditures
	\$	\$	\$	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded				
Governor in Council or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development; such expenditures on other than federal property; authority to make recoverable expenditures and recoverable advances in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; authority for the construction and acquisition of housing for Indians and Eskimos, for its occupation by Indians and Eskimos in return for such payments, if any, as the Minister of Indian Affairs and Northern Development may fix, for its sale or rental to Indians and Eskimos on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for assistance to Indians and Indian bands in the construction of housing and other buildings.....	\$ 46,393,000 00			
10a.....	5,890,000 00			
	52,283,000 00	52,209 769 84	73,230 16	44,216,013 07
Stat. Indian annuities and miscellaneous pensions.....	607,872 00	607,872 00		547,113 55
Stat. Write-off of active assets.....	18,295 00	18,295 00		4,011 88
Stat. Write-off of loans issued from the Indian housing assistance account.....	227,643 63	227,643 63		74,232 78
Stat. Refunds of amounts credited to revenue in previous years..	10,583 54	10,583 54		13,335 69
	228,713,046 17	227,714,864 66	998,181 51	203,871,228 04

NORTHERN DEVELOPMENT PROGRAM

- 25 Operating expenditures; the grant listed in the Estimates; authority to make recoverable advances for services performed on behalf of the Governments of the Northwest Territories and the Yukon Territory; authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in the Northwest Territories; and authority to provide, in respect of Eskimo commercial activities, for the instruction and supervision of Eskimos, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods..... \$26,315,000 00
- 25a To extend the purposes of Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1970 to include authority for the spending of rents received for commercial and residential accommodation in the Frobisher Bay townsite development; reimbursement of the northern administration branch stores revolving fund in the amount of \$21,373 for the value of stores which have become obsolete, unserviceable, lost or destroyed; to authorize the transfer of \$21,373 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of..... 500,000 00
- 25c To extend the purposes of Indian Affairs and Northern Development Vote 25, Appropriation Act No. 3, 1970 to authorize the transfer of \$300,000 from Indian Affairs and Northern Development Vote 5, Appropriation Act No. 3, 1970 for the purposes of this

Appropriations and Expenditures—Continued

		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balance	1969-70 Expenditures
		\$	\$	\$	\$
NORTHERN DEVELOPMENT PROGRAM—Continued					
	vote; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$29,483; reimbursement of the Eskimo loan account in the amount of \$4,962 for the value of loans which are uncollectable; to include authority to enter into an agreement with the Government of the Northwest Territories for the transfer to that government, in accordance with terms and conditions approved by the Governor in Council, of,				
	(a) responsibility for maintenance, operation and management of buildings, works and installations in the Northwest Territories hitherto the responsibility of the Minister of Indian Affairs and Northern Development,				
	(b) responsibility for management of continuing leases, contracts and agreements entered into by the Minister of Indian Affairs and Northern Development in respect of activities or portions thereof transferred to the administration of the Government of the Northwest Territories, and				
	(c) responsibility for collection and retention of pertinent rents and revenues in the Mackenzie district and for the Frobisher Bay development complex in the current and subsequent fiscal years and collection and retention of pertinent rents and revenues elsewhere in the Arctic district in subsequent fiscal years and to provide a further amount of.....	175,000 00			
	Transfers from—				
	Vote 5.....	300,000 00			
	Vote 35.....	21,373 00			
	Transfer from Treasury Board Vote 5 contingencies.....	21,900 00			
		27,333,273 00	26,948,997 95	384,275 05	18,669,655 50
30	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property and authority to make advances and payments to or on behalf of the Government of the Northwest Territories in respect of activities or portions thereof transferred to the administration of that government by the Government of Canada during the current fiscal year.....	\$17,329,700 00			
	30a To authorize the transfer of \$918,128 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	60,499 00			
	Transfer from Vote 35.....	918,128 00			
		18,308,327 00	18,240,993 99	67,333 01	15,814,809 28

Appropriations and Expenditure—Concluded

		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balance	1969-70 Expenditures
		\$	\$	\$	\$
NORTHERN DEVELOPMENT PROGRAM—Concluded					
35	The grants and other transfer payments listed in the Estimates and contributions.....	\$38,413,800 00			
	35a.....	1 00			
	Unexpended balance carried forward from 1969-70 appropriations.....	196,121 94			
	Less: transfer to—				
	Vote 25.....	\$21,373 00			
	Vote 30.....	918,128 00			
	Vote 65.....	50,000 00			
		38,413,800 00			
		37,620,421 94	36,524,893 99	1,095,527 95	23,776,072 22
Stat.	Refunds of amounts credited to revenue in previous years....	78,325 26	78,325 26		56,272 55
		83,340,347 20	81,793,211 19	1,547,136 01	58,316,809 55
CONSERVATION PROGRAM					
65	Operating expenditures including expenditures on other than federal property and the grants listed in the Estimates; authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, British Columbia and the Northwest Territories and to spend revenue received during the current fiscal year.....	\$19,154,000 00			
	65a Operating expenditures including expenditures on proposed new national parks in Nova Scotia and British Columbia and the grants listed in the Estimates.....	1,418,800 00			
	65c To authorize the transfer of \$50,000 from Indian Affairs and Northern Development Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	1,600,245 00			
	Transfer from Vote 35.....	50,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	424,900 00			
		22,647,945 00	22,145,062 60	502,882 40	19,342,511 69
70	Capital expenditures including expenditures on other than federal property and authority to make expenditures on the new National Park at Kejimikujik Lake in Nova Scotia and proposed new national parks in New Brunswick, Newfoundland, Quebec, British Columbia and the Northwest Territories.....	\$14,477,000 00			
	70a.....	1,585,900 00			
	70c.....	270,000 00			
		16,332,900 00	15,813,161 76	519,738 24	17,131,315 10
75	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec..	\$ 289,000 00			
	75a.....	150,000 00			
		439,000 00	300,018 89	138,981 11	335,000 00
Stat.	Refunds of amounts credited to revenue in previous years....	12,438 42	12,438 42		9,631 74
	Expenditures from appropriations not required for 1970-71....				78,661 00
		39,432,283 42	38,270,681 67	1,161,601 75	36,897,119 53
	Grand total.....	359,209,176 71	355,306,017 24	3,903,159 47	305,912,349 95

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal Year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department							
ADMINISTRATION.....	1970-71	7,527	2,431		1,071		6,167
	1969-70	6,827	2,107		1,152		5,872
INDIAN AND ESKIMO AFFAIRS.....	1970-71	227,715	2,567		9,637	13,254	248,039
	1969-70	203,871	2,730		10,376	6,242	217,759
NORTHERN DEVELOPMENT.....	1970-71	81,793	10,755	58	2,396	27	73,403
	1969-70	58,317	18,744	58	2,289	3,032	44,836
CONSERVATION.....	1970-71	38,271	125		3,561	1,089	42,796
	1969-70	36,897	5,560		3,740	1,089	36,166
Total Department.....	1970-71	355,306	15,878	58	16,665	14,370	370,405
	1969-70	305,912	29,141	58	17,557	10,363	304,633

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Executive.....	476	561					476	561
Advisory services.....	4,583	4,326		14			4,583	4,340
Technical services.....	2,655	2,620	10	6			2,665	2,626
	7,714	7,507	10	20			7,724	7,527
<i>Deduct:</i> receipts credited to revenue.....		2,431						2,431
<i>Add:</i> services provided by other departments.....	1,071	1,071					1,071	1,071
Total cost of program.....	8,785	6,147	10	20			8,795	6,167
INDIAN AND ESKIMO AFFAIRS PROGRAM								
Administration.....	11,868	10,596	837	889	608	608	13,313	12,093
Indian consultation and negotiation.....	1,211	989			1,650	1,644	2,861	2,633
Education.....	86,043	85,321	19,003	17,407	1,557	2,178	106,603	104,906
Community affairs.....	25,643	22,556	30,811	32,436	39,105	43,413	95,559	98,405
Indian and Eskimo economic development.....	6,813	6,658	2,060	2,155	1,675	1,285	10,548	10,098
General.....	257	257					257	257
	131,835	126,377	52,711	52,887	44,595	49,128	229,141	228,392
<i>Less:</i> receipts and revenues credited to the vote.....			428	677			428	677
	131,835	126,377	52,283	52,210	44,595	49,128	228,713	227,715
<i>Deduct:</i> receipts credited to revenue.....	2,506	2,567					2,506	2,567
<i>Add:</i> services provided by other departments.....	9,637	9,637					9,637	9,637
accommodation provided by this department.....	13,254	13,254					13,254	13,254
Total cost of program.....	152,220	146,701	52,283	52,210	44,595	49,128	249,098	248,039
NORTHERN DEVELOPMENT PROGRAM								
Northern economic development.....	9,325	10,691	11,462	11,259	1,634	675	22,421	22,625
Territorial relations.....	2,323	2,599	7,239	7,379	51,733	49,536	61,295	59,514
General.....	78	78					78	78
	11,726	13,368	18,701	18,638	53,367	50,211	83,794	82,217
<i>Less:</i> receipts and revenues credited to the vote.....	62	27	392	397			454	424
	11,664	13,341	18,309	18,241	53,367	50,211	83,340	81,793
<i>Deduct:</i> services credited to revenue.....	9,690	10,755					9,690	10,755
services provided to other departments.....	58	58					58	58
<i>Add:</i> services provided by other departments.....	2,396	2,396					2,396	2,396
accommodation provided by this department.....	27	27					27	27
Total cost of program.....	4,339	4,951	18,309	18,241	53,367	50,211	76,015	73,403
CONSERVATION PROGRAM								
Administration.....	3,290	3,093	40	67			3,330	3,160
National parks.....	17,706	16,974	10,678	10,129	43	43	28,427	27,146
Historic sites.....	3,948	3,913	4,694	4,425			8,642	8,338
Canadian wildlife service.....	4,335	4,164	921	1,192	65	65	5,321	5,421
General.....	13	13					13	13
	29,292	28,157	16,333	15,813	108	108	45,733	44,078
<i>Less:</i> receipts and revenues credited to the vote.....	6,300	5,807					6,300	5,807
	22,992	22,350	16,333	15,813	108	108	39,433	38,271
<i>Deduct:</i> receipts credited to revenue.....		125						125
<i>Add:</i> services provided by other departments.....	3,561	3,561					3,561	3,561
accommodation provided by this department.....	1,089	1,089					1,089	1,089
Total cost of program.....	27,642	26,875	16,333	15,813	108	108	44,083	42,796

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
INDIAN AND ESKIMO AFFAIRS PROGRAM			
Indian annuities and miscellaneous pensions.....	608	608	547
Grants to provide organizational and advisory assistance to the National Indian Brotherhood and regional and provincial Indian associations.....	435	505	299
Grants to individuals or organizations for the advancement of Indian and Eskimo culture.....	294	291	81
Grants to the trustees of the Skookum Jim Memorial Hall in Whitehorse.....	1	1	1
Grant to provide additional services to Indians of British Columbia including authority to transfer these funds into the trust accounts of the Indian bands of British Columbia on a per-capita basis.....	100	100	100
Grants to fairs, other organizations and individuals to promote agriculture, handicraft and economic enterprises generally.....	1,395	862	487
Contributions to Indian Associations and Indian band members toward the cost of attending meetings for discussion on new Indian policy.....	1,215	1,139	426
Contributions to band councils.....	921	1,937	1,014
Payments to Indians and Eskimos to assist in relocation.....	636	241	215
Contributions for local self-government and civic improvement purposes to band councils and in respect of Eskimos.....	14,713	17,790	11,438
Contributions pursuant to agreements entered into with provincial governments, Indian associations and other authorities and groups for the provision of welfare and other services approved by the Governor in Council.....	4,258	5,401	3,443
Contributions to provincial governments, Indian associations and other authorities and groups pursuant to agreements entered into with the approval of the Governor in Council respecting Indian and Eskimo economic development.....	265	398	247
Contributions to Eskimos towards acquisition of boats for commercial fishing or resource harvesting.....	15		9
Contributions for local self-government and civic improvement purposes to Band Councils and in respect of Eskimos.....		25	
Payments for general assistance to Indians and Eskimos including such payments in respect of social assistance to non-Indians residing on Indian reserves.....	19,739	19,830	16,097
	44,595	49,128	34,404
NORTHERN DEVELOPMENT PROGRAM			
Grants of \$7,500 to the British Columbia and Yukon Chamber of Mines; \$7,500 to the Yukon Chamber of Mines; \$7,500 to the Alberta and Northwest Chamber of Mines; \$7,500 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purpose of educating and assisting all persons interested in searching for mineral deposits.....	30	30	30
Grants to prospectors in accordance with terms and conditions prescribed by the Governor in Council.....	50	43	31
Grant to Territories Mines Accident Prevention Association.....	3	3	2
Northern Mineral Development Assistance Grants — To increase by \$2,500,000 the amount authorized to be expended for the purposes of Indian Affairs and Northern Development Vote 30 c, Appropriation Act, No. 1, 1968, additional amount required.....	1,203	241	5,010
Grant to the Arctic Institute of North America towards the publication of the Arctic Bibliography.....	30	30	30
Grants to universities and others for northern research and for northern scientific research expeditions.....	250	250	280
Grant to the Government of the Northwest Territories for activities or portions thereof transferred to the administration of that government provided that the amount shown for this purpose may be increased or decreased subject to the approval of the Treasury Board (included in Vote 25 in these Estimates).....	15,744	13,686	2,934
Grant to the Government of the Yukon Territory towards the costs of a second language training program.....	133	133	
Grant to the Government of the Yukon Territory for the purchase of the renovated Dawson water system from Northern Canada Power Commission.....	421	420	
Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the development of campgrounds and picnic areas.....	23	23	22
Contribution in an amount equal to 50% of the expenditures by the Government of the Northwest Territories for the development of campgrounds and picnic areas.....	23	23	23
Contribution in an amount equal to 50% of the expenditures by the Yukon Territorial Government for the operation of campgrounds and picnic areas.....	22	22	22
Contribution to the Government of the Northwest Territories in an amount equal to 50% of the cost of construction of a water intake system in the town of Yellowknife NWT.....		10	
Contribution to the Government of the Yukon Territory for hospital care of Indians and Eskimos.....	105	81	90
Contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos.....	721	769	725

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
NORTHERN DEVELOPMENT PROGRAM—<i>Concluded</i>			
Contribution to the Government of the Northwest Territories to enable that government to make subsidies of up to \$1,000 on each low-cost house for which that government issues a first mortgage loan.....	20		
Contribution to the Government of the Yukon Territory to enable that government to make subsidies of up to \$1,000 on each low-cost house for which that government issues a first mortgage loan.....	25	7	
Contribution to the Government of the Yukon Territory for squatter removal and for clearance at Whiskey Flats in the Yukon.....	15	13	
Contribution to the Government of the Northwest Territories to enable that Government to make subsidies of up to \$1,000 on each low-cost house for which that Government issues a joint mortgage loan.....		3	
Payment to the Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Northwest Territories will not impose, levy or collect the taxes specified in the agreement; the payment to the Government of the Northwest Territories to be calculated in accordance with such agreement; payments in respect of amortization payments on outstanding loans for capital expenditures in the Northwest Territories as provided in the agreement; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	28,807	28,682	10,319
Payment to the Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of the Yukon Territory such agreement to provide (on such terms and conditions as may be agreed upon) that the Government of the Yukon Territory will not impose, levy or collect the taxes specified in the agreement; the payment to the Government of the Yukon Territory to be calculated in accordance with such agreement; payments in respect of amortization payments on outstanding loans for capital expenditures in the Yukon Territory as provided in the agreement; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments).....	5,742 53,367	5,742 50,211	6,662 26,180
CONSERVATION PROGRAM			
Grants in aid of the development of the International Peace Garden in Manitoba.....	15	15	15
Grant to the National and Provincial Parks Association of Canada.....	10	10	
Scholarships for the university training of students in outdoor recreation.....	18	18	18
Grant to Canadian Audubon Society.....	10	10	10
Grant to Canadian Wildlife Federation.....	10	10	10
Grant to Creston Valley Wildlife Management Authority.....	25	25	
Scholarships for the university training of biologists.....	10	10	19
Grant to the Jack Miner Migratory Bird Foundation.....	10	10	10
	108	108	82
Total Department.....	98,070	99,447	60,666

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Administration	Indian and Eskimo	Northern Development	Conservation	Total
(1) Salaries and wages.....	6,645 6,429 <i>5,803</i>	40,407 41,359 <i>40,141</i>	4,822 5,870 <i>5,757</i>	21,156 17,556 <i>15,812</i>	73,030 71,214 <i>67,513</i>
(1) Other personnel costs.....	2 3	6,662 6,465 <i>1,710</i>	166 504 <i>587</i>	130 121 <i>60</i>	6,960 7,093 <i>2,357</i>
(2) Transportation and communications.....	452 546 <i>475</i>	5,647 6,033 <i>5,575</i>	500 688 <i>1,318</i>	1,183 1,486 <i>1,241</i>	7,782 8,753 <i>8,609</i>
(3) Information.....	31 19 <i>22</i>	437 517 <i>322</i>	169 178 <i>180</i>	495 444 <i>618</i>	1,132 1,158 <i>1,142</i>
(4) Professional and special services.....	237 244 <i>171</i>	61,733 56,647 <i>48,668</i>	1,656 1,583 <i>1,344</i>	2,349 2,402 <i>1,919</i>	65,975 60,876 <i>52,102</i>
(5) Rentals.....	42 5	385 306 <i>240</i>	864 864 <i>1,389</i>	1,756 1,598 <i>947</i>	3,047 2,773 <i>2,576</i>
(6) Purchased repair and upkeep.....	9 3 <i>3</i>	4,500 6,152 <i>3,340</i>	3,296 3,216 <i>3,074</i>	1,615 1,729 <i>1,722</i>	9,420 11,100 <i>8,139</i>
(7) Utilities, materials and supplies.....	279 277 <i>323</i>	14,641 12,316 <i>14,281</i>	585 926 <i>2,094</i>	2,194 2,340 <i>2,284</i>	17,699 15,859 <i>18,982</i>
(8) Construction and acquisition of land, buildings and equipment.....		45,074 45,809 <i>43,793</i>	16,573 17,424 <i>14,320</i>	12,710 13,888 <i>15,470</i>	74,357 77,121 <i>73,583</i>
(9) Construction and acquisition of machinery and equipment	10 20 <i>14</i>	1,948 2,175 <i>2,763</i>	1,679 420 <i>1,496</i>	1,193 1,916 <i>1,662</i>	4,830 4,531 <i>5,935</i>
(10) Grants, contributions and other transfer payments.....		44,595 49,128 <i>43,891</i>	53,367 50,211 <i>26,700</i>	108 108 <i>87</i>	98,070 99,447 <i>70,681</i>
(12) All other expenditures.....	17 -19 <i>13</i>	3,112 1,485 <i>1,631</i>	117 333 <i>109</i>	843 490 <i>598</i>	4,089 2,289 <i>2,351</i>
(1-12) Total.....	7,724 7,527 <i>6,827</i>	229,141 228,392 <i>206,355</i>	83,794 82,217 <i>58,368</i>	45,732 44,078 <i>42,420</i>	366,391 362,214 <i>313,970</i>
(13) Less: receipts and revenues credited to the vote.....		428 677 <i>2,484</i>	454 424 <i>51</i>	6,300 5,807 <i>5,523</i>	7,182 6,908 <i>8,058</i>
Total net expenditures.....	7,724 7,527 <i>6,827</i>	228,713 227,715 <i>203,871</i>	83,340 81,793 <i>58,317</i>	39,432 38,271 <i>36,897</i>	359,209 355,306 <i>305,912</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS—		
Operating—		
Annual appropriations.....	\$354,334	
Statutory appropriations....	972	
Credited to appropriations	6,908	
Credited to revenue.....	15,878	
Capital—		
Interest receipts.....	2	
Total receipts.....		\$378,094
OUTLAYS—		
Operating—		
Goods and services.....	255,859	
Grants and contributions....	99,447	
Receipts credited to revenue..	15,878	
Total outlays.....		371,184
Net receipts or net outlays.....		\$ 6,910

Revenues

Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	5,373,485 52	3,634,022 85
B Privileges, licences and permits	7,476,616 24	7,019,126 97
C Proceeds from sales.....	757,977 35	1,431,410 41
D Services and service fees.....	162,301 11	388,623 95
E Refunds of previous years' expenditure.....	934,741 55	6,306,010 77
F Miscellaneous.....	1,173,084 15	4,311,307 13
Total.....	\$15,878,205 92	\$23,090,502 08

Details	1970-71
Non-Tax Revenue—	
A Return on investments: Interest on loans to: Anvil Mining Corporation Limited \$4,485; Eskimos \$4,826; land and timber purchased for Indians \$11,688; Northern Canada Power Commission \$2,430,078; revolving fund \$205,494; Government of the Northwest Territories \$1,369,419; Yukon Territorial Government \$1,340,603; sundries \$6,893	5,373,486
B Privileges, licences and permits: Registration fees \$1,320; rent of land \$17,772; rent of buildings \$41,092; rent of machinery and equipment \$2,081; living accommodation and services \$1,132,406; Eskimo rental housing \$403,823; Frobisher Bay accommodation receipts \$7,986; coal leases \$2,468; coal royalties \$169; prospecting licences \$8,200; placer mining fees \$17,513; export tax on gold \$2,046; Yukon quartz mining fees \$319,062; Yukon quartz mining leases \$1,225; Yukon quartz mining royalties \$251,391; Canada mining fees \$110,402; Canada mining leases \$28,305; Canada mining royalties \$751,791; oil and gas exploratory licences \$5,865; oil and gas permit fees \$106,509; leases \$2,528,824; permits \$1,233,754; royalties \$244,072; transfer fees \$60,921; copies of documents \$2,177; public land leases \$25,490; territorial lands leases fees \$34,492; timber permits \$18,198; quarrying permit fees \$1,045; quarrying royalties \$50,983; quarrying leases \$535; water rentals \$13,189; timber berth rentals and fees \$3,965; registrars fees land titles acts \$25,041; timber berth dues \$14,552; sundries \$7,952	7,476,616
C Proceeds from sales: Sales of commercial fishing \$2,329; barrels and drums \$70; handicrafts \$224,899; lunches \$208,033; rations \$74,447; fuel oil \$2,388; Eskimo housing \$7,310; boat and canoe building \$13,949; livestock \$76,092; lumber and fuel wood \$2,777; land and buildings \$400, Chilcoten Forest School \$10,734; maps \$1,674; land—provinces \$19,840; mineral claim sheets \$6,815; land—territories \$45,859; uniforms \$419; commissary \$841; prints \$2,701; sundries \$56,400	757,977
D Services and service fees: Assays \$477; equipment \$770; shared operating costs \$6,086; ferry services \$5,975; utilities \$92,135; laundry and dry cleaning \$161; transit hostel receipts \$1,590; custom printing \$1,483; sundries \$53,624	162,301
E Refunds of previous years' expenditure.....	934,742
F Miscellaneous: farm debts including seeds \$14,597; fish nets \$8,519; fur, grubstake, rifles and trapping \$8,869; hospital clothing (N H W) \$532; placement \$1,874; handicrafts \$11,411; road subsidies \$44,030; fines \$878; oil and gas forfeitures \$764,651; forfeiture of security deposits \$133,012; exchange of U S funds \$449; recoverable items \$1,383; grants from Province of Manitoba to Fort Churchill School District \$14,072; sundries \$168,807	1,173,084
Total.....	\$15,878,206

Appendix 1
National and Historic Parks Branch
Working Capital Revolving Stores Account

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Accounts receivable.....	\$20,421	\$ 2,543
Inventory..... \$ 565,576		
Less: obsolescent and excess material authorized for disposal..... 471		
	565,105	545,396
Net inventory shortage (including disposal of obsolete and surplus material through Crown Assets Disposal Corporation).....	18,593	1,628
	\$604,119	\$549,567
LIABILITIES		
Accounts payable.....	131,606	102,274
Equity of Canada—Working capital advance not to exceed \$1,000,000.....	472,513	447,293
	\$604,119	\$549,567

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
Sales.....	\$1,905,079	\$1,979,208
Cost of sales		
Inventory—beginning of year.....	545,396	634,342
Purchases.....	1,941,753	1,950,364
	2,487,149	2,584,706
Inventory—end of year.....	565,105	545,396
	1,922,044	2,039,310
Net loss for the year.....	\$ 16,965	\$ 60,102

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Balance inventory—beginning of year.....	\$ 545,396	\$ 634,342
Decrease in inventory during year.....	19,709	—88,946
Net loss for the year—disposal of obsolescent and excess material and inventory discrepancies (Note).....	—16,965	—60,102
Portion of net loss from previous year not recovered from parliamentary appropriation.....	—1,628	—20,187
	546,512	465,107
Portion of net loss to be recovered from parliamentary appropriation.....		— 1,628
Portion of net loss charged to Vote 36b.....	18,593	78,661
Balance inventory—end of year.....	\$ 565,105	\$ 545,396

NOTE:—One item of \$33 will be reflected in the 1971-72 transactions.

Appendix 2
Territorial Relations Branch
Revolving Stores Account—Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Inventory at cost.....	\$	\$21,373
LIABILITIES		
Working capital advance.....	\$	\$21,373

NOTE:—The balance in the Northern Administration Revolving Stores Account, consisting of obsolete materials amounting to \$21,373 was deleted under authority of supplementary estimates "A", 1970-71 and the account closed.

Appendix 3
Eskimo Loan Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Opening balance, April 1, 1970.....	\$477,741	\$553,791
Loans granted during 1970-71.....	80,833	17,388
	558,574	571,179
Loans repayments during 1970-71	\$64,899	
Loans written off during 1970-71	1,847	
	66,746	93,438
	\$491,828	\$477,741

NOTE:—Interest receivable on loans as at March 31, 1971 amounting to \$114,576 is not included in this statement but is reflected in the departmental statement of accounts receivable. Interest of \$4,826 received during the year is reported in the departmental statement of revenue. The balance of the fund includes unidentified remittances of \$448.

Appendix 4
Territorial Affairs Branch
Northwest Territories Small Business Loans Account
BALANCE SHEET AS AT MARCH 31, 1971

ASSETS	
Loans outstanding as at March 31, 1971.....	\$138,761
LIABILITIES	
Northwest Territories small business loans account as at March 31, 1971.....	\$138,761

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

Loans granted during 1970-71.....	\$140,500
Less—Loan repayments during 1970-71.....	1,739
Loans outstanding at end of year.....	\$138,761

NOTE:—Interest received on loans outstanding as at March 31, 1971 amounted to \$771.

Appendix 5
Territorial Affairs Branch
Yukon Territory Small Business Loans Account
BALANCE SHEET AS AT MARCH 31, 1971

ASSETS	
Loans outstanding as at March 31, 1971.....	\$258,479
LIABILITIES	
Yukon Territory small business loans account as at March 31, 1971.....	\$258,479

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

Loans granted during 1970-71.....	\$259,000
Less—Loan repayments during 1970-71.....	521
Loans outstanding at end of year.....	\$258,479

NOTE:—Interest received on loans outstanding as at March 31, 1971 amounted to \$769.

Appendix 6
Indian Economic Development Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Loans outstanding at beginning of year.....	\$4,154,130	\$2,074,757
Add: Loans granted during year.....	2,748,060	2,509,582
	6,902,190	4,584,339
Less: Loan repayments during year.....	735,311	430,209
Loans outstanding at end of year.....	\$6,166,879	\$4,154,130

NOTE:—Repayments were in arrears on 877 loans representing outstanding principal of \$989,197. Sixty-two loans amounting to \$18,862 consisting of \$16,448 principal and \$2,414 interest were written off during the year and are included with repayments. Interest receivable on loans at March 31, 1971 amounting to \$195,938 is not included but is reflected in the departmental statement of accounts receivable.

Appendix 7
Indian Off-Reserve Housing Loan Account—
Working Capital Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Loans outstanding at beginning of year.....	\$2,747,711	\$1,165,039
Add: Loans granted during year.....	1,310,404	1,668,206
	4,058,115	2,833,245
Less: Loan repayments during year.....	287,564	85,534
Loans outstanding at end of year.....	\$3,770,551	\$2,747,711

NOTE:—Repayments of \$287,564 consisted of \$227,644 loan instalments forgiven and \$59,920 repaid in cash.

Appendix 8 Indian Special Accounts

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Balance at beginning of year.....	\$ 427,759	\$ 542,466
RECEIPTS—		
Fur projects.....	30,462	26,530
Handicrafts.....	15,776	8,730
Absent or missing heirs.....	2,203	4,406
Indian soldier settlement.....	393	323
Canusa.....	1,873	6,944
Suspense, rental.....	1,063,206	902,734
	<u>1,113,913</u>	<u>949,667</u>
DISBURSEMENTS—		
Fur projects.....	24,511	33,270
Handicrafts.....	8,357	8,448
Absent or missing heirs.....	3,974	1,952
Indian soldier settlement.....	393	323
Canusa.....	8,780	7,141
Suspense, rental.....	1,028,834	1,013,240
	<u>1,074,849</u>	<u>1,064,374</u>
Balance at end of year.....	\$ 466,823	\$ 427,759

Appendix 9 Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Balance at beginning of year.....	\$26,298,282	\$26,149,967
RECEIPTS—		
Dues and royalties		
Timber dues.....	814,376	1,100,764
Gravel dues.....	304,624	248,828
Oil royalties.....	3,702,321	3,035,479
Oil bonuses.....	379,104	488,363
Other.....	3,082	5,854
Sales		
Land.....	430,133	959,651
Contributions		
Winter works incentive subsidy.....		15,297
Miscellaneous		
Band loans.....	36,106	46,926
Shares of transferred members.....	28,515	36,645
Miscellaneous.....	191,635	315,944
	<u>5,889,896</u>	<u>6,253,751</u>
DISBURSEMENTS—		
Engineering and construction		
Housing.....	2,283,880	1,866,273
Roads and bridges.....	383,320	572,659
Water systems.....	225,276	230,825
Sanitation.....	29,345	37,180
Electrification.....	95,063	160,100
Band owned buildings.....	542,603	231,360
Other.....	340,472	88,720

Band enterprises		
Agriculture.....	580,547	628,189
Forestry.....	162,452	386,069
Tourist development.....	82,891	72,774
Band fund distribution		
Per capita cash distribution.....	1,212,456	1,116,879
Enfranchisement.....	113,453	98,806
Other.....	208,433	100,097
Shares of transferred members.....	44,815	58,351
Miscellaneous.....	773,493	457,154
	<u>7,078,499</u>	<u>6,105,436</u>

Balance, Capital Accounts, March 31, 1971.....	25,109,679	26,298,282
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REVENUE ACCOUNTS

Balance, March 31, 1971.....	5,366,852	5,562,892
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RECEIPTS—

Sales		
Land.....	13,713	5,191
Other.....	65,134	10,268
Band enterprises		
Agriculture.....	173,302	170,213
Forestry.....	43,442	24,423
Leasing—Oil.....	1,014,774	1,074,450
Leasing—Other.....	2,727,729	2,286,385
Fishing and hunting.....	31,723	56,030
Government interest.....	2,723,201	2,296,011
Contributions		
Road subsidy.....	4,160	97,531
Grants.....		64,669
Miscellaneous		
Housing.....	5,233	19,454
Agricultural assistance to individuals.....	50,053	34,288
Band loans.....	15,872	14,044
Water system.....	4,810	17,923
Service charges.....	15,526	24,394
Shares of transferred members.....	6,467	12,753
Miscellaneous.....	331,291	372,289
	<u>7,226,430</u>	<u>6,580,316</u>

DISBURSEMENTS—

Social programs		
Community services.....	19,531	38,465
Recreation.....	23,862	21,608
Church, rectory, cemeteries.....	5,530	7,389
Other welfare services.....	45,890	60,638
Engineering and construction		
Housing.....	245,546	446,057
Roads and bridges.....	184,367	133,345
Water systems.....	41,071	42,568
Sanitation.....	26,122	23,932
Electrification.....	18,485	17,171
Band owned buildings.....	86,402	323,138
Other.....	44,285	30,394
Administration		
General.....	260,468	145,967
Office services.....	71,470	53,489
Administration facilities.....	49,440	57,655
Municipal services.....	9,810	37,020
Protection services.....	54,802	41,899
Band enterprises		
Agriculture.....	382,077	414,635
Forestry.....	32,121	149,032
Tourist development.....	32,829	31,264
Band fund distribution		
Pensions.....	20,775	10,780
Per capita cash distribution.....	384,697	379,275
Enfranchisement.....	21,461	21,271
Shares of transferred members.....	12,292	18,572
Other.....	15,629	8,379
Budget transfers under section 68.....	4,416,982	4,170,495
Miscellaneous.....	214,306	91,918
	<u>6,720,250</u>	<u>6,776,356</u>

Balance, Revenue Accounts, March 31, 1971.....	\$ 5,873,032	\$ 5,366,852
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SECTION 10

**1970-71
PUBLIC ACCOUNTS**

Industry, Trade and Commerce

**Department
Dominion Bureau of Statistics**

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INDUSTRY, TRADE AND COMMERCE

The Minister of Industry, Trade and Commerce is responsible for the department proper consisting of four programs and for the Dominion Bureau of Statistics.

The aims of the department are:

- To achieve efficient and sustained growth in the production and trade of Canadian goods and services.
- To achieve sustained and orderly growth of tourism within Canada.
- To provide assistance in the storage of Canadian grain.
- To present an image of Canada that accurately portrays Canadian industrial, cultural and social development, through participation in category I World Exhibitions.

Dominion Bureau of Statistics

Objective

- To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
TRADE-INDUSTRIAL PROGRAM				
1 Operating expenditures.....	\$40,165,500 00			
1a To extend the purposes of Industry Vote 30c of Appropriation Act No. 1, 1968 to include in the category eligible for the provision of insurance thereunder on the loans therein described				
(a) a manufacturer in Canada of textile or clothing goods who				
(i) requires such loan to restructure his operations in order to improve his competitive position in the domestic or export market, and				
(ii) is unable to obtain sufficient financing on reasonable terms without the insurance; and				
(b) any person				
(i) established to provide marketing, financing or other services to a manufacturer described in the said Vote 30c or paragraph (a) of this vote that in the opinion of the General Adjustment Assistance Board is essential for the operations of such manufacturer, and				
(ii) who is unable to obtain sufficient financing on reasonable terms without the insurance.....	1 00			
1b To extend the purposes of Industry Vote 30c, Appropriation Act No. 1, 1968 to include in the category eligible for the provision of insurance thereunder on the loans therein described				
(a) a manufacturer in Canada of footwear who				
(i) requires such loan to restructure his operations in order to improve his competitive position in the domestic or export market, and				
(ii) is unable to obtain sufficient financing on reasonable terms without the insurance; and				
(b) any person				
(i) established to provide marketing, financing or other services to a manufacturer described in paragraph (a) of this vote that in the opinion of the General Adjustment Assistance Board is essential in the operations of such manufacturer, and				
(ii) who is unable to obtain sufficient financing on reasonable terms without the insurance.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	125,000 00			
	<hr/>			
5 The grants listed in the Estimates and contributions and to increase to \$150,000,000 the commitments during the current and subsequent fiscal years for payments to develop and sustain the technological capability of Canadian defence industry, and to increase to \$60,000,000 the commitments during the current and subsequent fiscal years for payments to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....	\$88,888,500 00			
5a To extend the purposes of Industry, Trade and Commerce Vote 5, Appropriation Act No. 3, 1970 to increase from \$60,000,000 to \$80,000,000 the commitments during the current and subsequent fiscal years for payments to advance the				
	40,290,502 00	38,246,667 29	2,043,834 71	37,310,024 63

Appropriations and Expenditures—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
TRADE-INDUSTRIAL PROGRAM—Concluded				
technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects.....	1 00			
	88,888,501 00			
Less transfers to—				
Vote 23c.....	\$ 249,999 00			
Vote 30.....	1,599,999 00			
	1,849,998 00			
	87,038,503 00	75,424,150 83	11,614,352 17	68,932,012 17
Stat. Minister of Industry, Trade and Commerce—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Pensions to former locally-engaged employees of offices abroad.....	641 23	641 23		866 09
Stat. General incentives to industry for the expansion of scientific research and development in Canada.....	30,114,278 53	30,114,278 53		23,000,014 57
	157,460,924 68	143,802,737 80	13,658,186 88	129,259,917 38
TOURISM PROGRAM				
20 Operating expenditures, the grant listed in the Estimates and authority to make recoverable advances in amounts not exceeding the share of the provincial governments of the cost of a domestic travel survey.....	\$11,197,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	30,000 00			
	11,227,000 00	11,160,975 58	66,024 42	11,090,431 69
GRAINS PROGRAM				
Stat. Payment of carrying costs of temporary wheat reserves and payments in connection with the Prairie Grain Advance Payments Act.....	35,264,040 04	35,264,040 04		79,308,302 64
Stat. Payments in accordance with the Prairie Grain Provisional Payments Act.....	62,657 55	62,657 55		11,571 30
22a To reimburse the Canadian Wheat Board for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oats pool accounts for the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969.....	10,008,000 00	10,007,346 51	653 49	
*36b To reimburse the Canadian Wheat Board in the 1969-70 and 1970-71 fiscal years for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oats pool accounts for the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969, and to authorize the Canadian Wheat Board, notwithstanding the Canadian Wheat Board Act, to make a distribution to holders of durum wheat certificates of a sum of money equal to the surplus shown in the accounts of the Canadian Wheat Board arising from its operations in durum wheat during that crop year.....	\$ 8,037,765 89			
23c To extend the purposes of Industry, Trade and Commerce Vote 36b, Appropriation Act No. 1, 1970 to authorize the Canadian Wheat Board, notwithstanding the Canadian Wheat Board Act, to make a distribution to holders of soft white spring wheat certificates of a sum of money equal to the surplus shown on the accounts of the Canadian Wheat Board arising from its operations in soft white spring wheat during the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969 and to authorize the transfer of \$249,999 from Industry, Trade and Commerce Vote 5, Appropriation Act No. 3, 1970 to reimburse				

*This vote was included in the 1969-70 appropriations.

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
GRAINS PROGRAM—Concluded				
the Canadian Wheat Board in respect of the sum of money to be distributed to such certi- ficate holders.....	1 00			
Transfer from Vote 5.....	249,999 00			
	8,287,765 89	8,287,514 95	250 94	39,962,234 11
	53,622,463 48	53,621,559 05	904 43	119,282,108 05
WORLD EXHIBITIONS PROGRAM				
25 Program expenditures.....	3,528,000 00	2,947,905 74	580,094 26	4,104,479 32
Total.....	225,838,388 16	211,533,178 17	14,305,209 99	263,736,936 44
Dominion Bureau of Statistics				
30 Program expenditures and contributions.....	\$38,421,000 00			
30a To authorize the transfer of \$1,599,999 from Industry, Trade and Commerce Vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 5.....	1,599,999 00			
Transfer from Treasury Board Vote 5 contingen- cies.....	213,713 00			
	40,234,713 00	39,035,667 71	1,199,045 29	32,392,935 20
Expenditures from appropriations not required for 1970-71.....				261 62
	40,234,713 00	39,035,667 71	1,199,045 29	32,393,196 82
Grand total.....	266,073,101 16	250,568,845 88	15,504,255 28	296,130,133 26

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
TRADE INDUSTRIAL.....	1970-71	143,803		5,982		149,785
	1969-70	129,260		6,305		135,565
TOURISM.....	1970-71	11,161		2,327		13,488
	1969-70	11,090		1,961		13,051
GRAINS.....	1970-71	53,621				53,621
	1969-70	119,282				119,282
WORLD EXHIBITIONS.....	1970-71	2,948		78		3,026
	1969-70	4,105		132		4,237
Total.....	1970-71	211,533		8,387		219,920
	1969-70	263,737		8,398		272,135
Dominion Bureau of Statistics.....	1970-71	39,036	113	8,123		47,046
	1969-70	32,393	78	6,697		39,012
Grand Total.....	1970-71	250,569	113	16,510		266,966
	1969-70	296,130	78	15,095		311,147

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
TRADE-INDUSTRIAL PROGRAM								
Domestic-International environment.....	5,364	5,383			701	484	6,065	5,867
Product innovation.....	3,734	3,617			89,091	88,834	92,825	92,451
Production efficiency.....	5,047	4,429			14,262	14,012	19,309	18,441
Market development.....	20,613	19,180	160	410	13,099	2,208	33,872	21,798
Administration.....	5,311	4,992	78	253	1	1	5,390	5,246
	40,069	37,601	238	663	117,154	105,539	157,461	143,803
Add: services provided by other departments.....	5,982	5,982					5,982	5,982
Total cost of program.....	46,051	43,583	238	663	117,154	105,539	163,443	149,785
TOURISM PROGRAM								
Travel industry development.....	749	413			50	50	799	463
Travel marketing.....	10,460	10,590	48	57			10,508	10,647
Administration.....	170	51					170	51
	11,379	11,054	48	57	50	50	11,477	11,161
Less: receipts and revenues credited to vote.....	250						250	
	11,129	11,054	48	57	50	50	11,227	11,161
Add: services provided by other departments.....	2,327	2,327					2,327	2,327
Total cost of program.....	13,456	13,381	48	57	50	50	13,554	13,488
GRAINS PROGRAM								
Wheat carrying costs.....					23,650	23,650	23,650	23,650
Advance grain payments.....					11,614	11,614	11,614	11,614
Deficit on pool accounts.....					18,296	18,295	18,296	18,295
Payments in accordance with the Prairie Grain Provisional Payment Act.....					62	62	62	62
Total cost of program.....					53,622	53,621	53,622	53,621
WORLD EXHIBITIONS PROGRAM								
Osaka 70.....	3,202	2,661	199	234			3,401	2,895
Future world exhibitions.....	35	15					35	15
Expo 67.....	92	38					92	38
	3,329	2,714	199	234			3,528	2,948
Add: services provided by other departments.....	78	78					78	78
Total cost of program.....	3,407	2,792	199	234			3,606	3,026
Dominion Bureau of Statistics								
Economic accounts.....	2,569	2,396	12	14			2,581	2,410
Economic statistics.....	12,216	12,144	34	42			12,250	12,186
Financial statistics.....	3,070	2,993	14	7			3,084	3,000
Socio-economic statistics.....	8,063	7,088	34	30			8,097	7,118
Census.....	8,041	7,528	27	165			8,068	7,693
Coordination, integration and development.....	2,759	3,355	25	101			2,784	3,456
Administration.....	3,343	3,080	16	82	12	11	3,371	3,173
	40,061	38,584	162	441	12	11	40,235	39,036
Deduct: receipts credited to revenue.....	70	113					70	113
Add: services provided by other departments.....	8,123	8,123					8,123	8,123
Total cost of program.....	48,114	46,594	162	441	12	11	48,288	47,046

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
TRADE-INDUSTRIAL PROGRAM			
GRANTS			
<i>Domestic—International Environment</i>			
Grants to industrial research associations to promote research, development and related scientific activities.....	50		
Grants to universities to assist in establishing and maintaining industrial research institutes.....	175	83	175
Grants to assist in establishing centres of excellence in specific fields of technology.....	75	38	
Grants and scholarships to assist the up-grading of technological capability in the food industry.....	10	10	5
Grant to the Canadian Standards Association.....	60	60	51
Grant to assist in establishing a national standards association.....	190	155	
	560	346	231
<i>Product Innovation</i>			
Grants to industrial research associations to promote research, development and related scientific activities.....	50	35	
Grants to universities to assist in establishing and maintaining industrial research institutes.....	175	83	
Grants to assist in establishing centres of excellence in specific fields of technology.....	75	38	
Grants to promote improvements in the manufacture of rapeseed products.....	200	200	188
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada.....	48	45	
Grant to assist in defraying the costs of the Tenth Congress of the International Commission on Large Dams.....	12	12	
	560	413	188
<i>Production Efficiency</i>			
Grants, scholarships, bursaries and awards to promote industrial design.....	250	250	121
Grants, scholarships and bursaries to promote the establishment, growth and efficiency of manufacturing and processing industries in Canada.....	52	39	
	302	289	121
<i>Market Development</i>			
Grants, scholarships, bursaries, and awards to promote industrial design.....	32		
<i>Administration</i>			
(S) Pension to Thomas Davis, West Indies (Jamaican L258) (Vote 413, Appropriation Act No. 5, 1958).....	1	1	1
CONTRIBUTIONS			
<i>Domestic—International Environment</i>			
Fees for membership in International Organizations:			
International Customs Tariffs Bureau.....	15	12	13
International Wheat Council.....	35	33	32
International Sugar Agreement.....	40	48	44
International Coffee Organization.....	20	20	19
International Cocoa Conference.....	6		
	116	113	108
Contributions to the Apparel Manufacturer's Council of Canada.....	25	25	
	141	138	108
<i>Product Innovation</i>			
Contribution to the National Construction Industry Development Foundation to promote research in construction methods.....	5	3	
To assist Canadian manufacturing industry in financing the cost of industrial design projects on terms and conditions approved by Treasury Board.....	50	42	
To advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board (total commitments of \$80,000,000 for the foregoing purposes during the current and subsequent fiscal years.....	\$ 14,743,500		
Less: transfer to Vote 30a.....	1,599,999		
	13,143	13,055	5,290
(S) General incentives to industry for the expansion of scientific research and development in Canada.....	30,114	30,114	23,000
To develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability			
a) by supporting selected development programs,			
b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and			

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1970-71	1970-71	1969-70
	Appropriations	Expenditures	Expenditures
Department			
TRADE-INDUSTRIAL PROGRAM—Concluded			
Product Innovation—Concluded			
c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials, on terms and conditions approved by the Treasury Board (total commitments of \$150,000,000 for the foregoing purposes during the current and subsequent fiscal years).....	45,188	45,187	48,500
Contribution to the Cardinal Proteins Ltd. for wholesomeness study.....	31	20	
	88,531	88,421	76,790
Production Efficiency			
To assist manufacturers in Canada who have applied for government-insured or direct loans under the Adjustment Assistance Program related to the Kennedy Round agreements, subject to terms and conditions prescribed by the Governor in Council, by paying not more than one-half of the cost of technical and professional services obtained by such manufacturers for the purpose of developing proposals for adapting to changing competitive conditions arising as a result of the Kennedy Round agreements.....	10	2	53
Capital subsidies for the construction of commercial and fishing vessels in accordance with regulations of the Governor in Council.....	13,720	13,711	14,215
To promote productivity and efficiency in the construction industry.....	220		
Contribution to the Canadian Textiles Institute.....	3	3	
Contributions to the Apparel Manufacturer's Council of Canada.....	7	7	
	13,960	13,723	14,268
Market Development			
Contribution to Canada Grains Council.....	73	69	
Contribution to the Council of the Forest Industries of British Columbia.....	200		
Contribution to the Quebec Furniture Manufacturers Association.....	8	8	
	281	77	
Fees for membership in International Organizations:			
International Cotton Advisory Committee.....	5	4	4
International Tin Council.....	6	5	5
International Rubber Study Group.....	3	2	2
International Lead and Zinc Study Group.....	5	4	4
	19	15	15
To provide assistance to promote the use of Canadian building materials and equipment in Continental Europe on terms and conditions approved by the Treasury Board.....	517	517	
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of wheat on credit to developing countries..... \$ 12,500,000			
Less: transfer to Vote 23c..... 249,999			
	12,250	1,599	197
	12,767	2,116	197
	13,067	2,208	212
	117,154	105,539	91,919
TOURISM PROGRAM			
Travel Industry Development			
Grant to the Canadian Tourist Association.....	50	50	60
GRAINS PROGRAM			
Wheat Carrying Costs.....	23,650	23,650	66,306
Advance Grain Payments.....	11,614	11,614	13,002
Deficit on Pool Accounts			
Vote			
23c To extend the purposes of Industry, Trade and Commerce Vote 36b, Appropriation Act No. 1, 1970 to authorize the Canadian Wheat Board, notwithstanding the certificates of a sum of money equal to the surplus shown on the accounts of the Canadian Wheat Board arising from its operations in soft white spring wheat during the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969 and to authorize the transfer of \$249,999 from Industry, Trade and Commerce Vote 5, Appropriation Act No. 3, 1970 to reimburse the Canadian Wheat Board in respect of the sum of money to be distributed to such certificate holders..... \$ 1 00			
Transfer from Vote 5..... 249,999 00			
	250	250	

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
GRAINS PROGRAM—Concluded			
<i>Deficit on Pool Accounts—Concluded</i>			
36b To reimburse the Canadian Wheat Board in the 1969-70 and 1970-71 fiscal years for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oats pool accounts for the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969, and to authorize the Canadian Wheat Board, notwithstanding the Canadian Wheat Board Act, to make a distribution to holders of durum wheat certificates of a sum of money equal to the surplus shown in the accounts of the Canadian Wheat Board arising from its operations in durum wheat during that crop year.....	8,038	8,038	39,962
22a To reimburse the Canadian Wheat Board for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oats pool accounts for the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969.....	10,008 18,296	10,007 18,295	39,962
(S) Payments in accordance with the Prairie Grain Provisional Payments Act.....	63	63	12
	53,623	53,622	119,282
Total.....	170,827	159,211	211,261
Dominion Bureau of Statistics			
Canada's fee for membership in the Inter-American Statistical Institute.....	12	11	11
Grand total.....	170,839	159,222	211,287

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Trade-Industrial Program	Tourism Program	Grains Program	World Exhibitions Program	Total Department	Dominion Bureau of Statistics	Total
(1) Salaries and wages.....	25,464 24,564 <i>23,165</i>	2,747 2,368 <i>2,335</i>		207 189 <i>173</i>	28,418 27,121 <i>25,673</i>	30,942 29,848 <i>26,560</i>	59,360 56,969 <i>52,233</i>
(1) Other personnel costs.....	3,003 1,858 <i>2,522</i>	529 371 <i>489</i>		75 58 <i>91</i>	3,607 2,287 <i>3,102</i>	2 9 <i>4</i>	3,609 2,296 <i>3,106</i>
(2) Transportation and communications....	3,789 3,666 <i>3,740</i>	893 914 <i>907</i>		53 439 <i>293</i>	4,735 5,019 <i>4,940</i>	1,649 1,391 <i>1,153</i>	6,384 6,410 <i>6,093</i>
(3) Information.....	1,280 741 <i>1,436</i>	5,036 5,019 <i>5,624</i>		125 127 <i>453</i>	6,441 5,887 <i>7,513</i>	965 800 <i>788</i>	7,406 6,687 <i>8,301</i>
(4) Professional and special services.....	3,427 4,321 <i>3,417</i>	973 1,361 <i>657</i>		1,950 1,349 <i>1,164</i>	6,350 7,031 <i>5,238</i>	1,838 2,132 <i>2,246</i>	8,188 9,163 <i>7,484</i>
(5) Rentals.....	966 998 <i>815</i>	534 481 <i>440</i>		35 82 <i>45</i>	1,535 1,561 <i>1,300</i>	1,564 1,398 <i>1,192</i>	3,099 2,959 <i>2,492</i>
(6) Purchased repair and upkeep.....	197 265 <i>296</i>	94 48 <i>54</i>		1 78 <i>3</i>	292 391 <i>353</i>	75 71 <i>77</i>	367 462 <i>430</i>
(7) Utilities, materials and supplies.....	1,023 1,144 <i>1,046</i>	479 445 <i>403</i>		700 329 <i>251</i>	2,202 1,918 <i>1,700</i>	3,025 2,933 <i>1,325</i>	5,227 4,851 <i>3,025</i>
(8) Construction and acquisition of land, buildings and equipment.....	153 <i>10</i>			194 221 <i>1,342</i>	194 374 <i>1,352</i>		194 374 <i>1,352</i>
(9) Construction and acquisition of machinery and equipment.....	238 510 <i>754</i>	48 57 <i>75</i>		5 13 <i>222</i>	291 580 <i>1,051</i>	162 441 <i>168</i>	453 1,021 <i>1,219</i>
(10) Grants, contributions and other transfer payments.....	117,154 105,539 <i>91,933</i>	50 50 <i>60</i>	53,622 53,621 <i>119,282</i>		170,826 159,210 <i>211,275</i>	12 11 <i>12</i>	170,838 159,221 <i>211,287</i>
(12) All other expenditures.....	920 44 <i>126</i>	94 47 <i>46</i>		183 63 <i>68</i>	1,197 154 <i>240</i>	1 2 <i>1</i>	1,198 156 <i>241</i>
(1-12) Total.....	157,461 143,803 <i>129,260</i>	11,477 11,161 <i>11,090</i>	53,622 53,621 <i>119,282</i>	3,528 2,948 <i>4,105</i>	226,088 211,533 <i>263,737</i>	40,235 39,036 <i>33,526</i>	266,323 250,569 <i>297,263</i>
(13) Less: receipts and revenues credited to the vote.....		250			250	<i>1,133</i>	250 <i>1,133</i>
Total net expenditures.....	157,461 143,803 <i>129,260</i>	11,227 11,161 <i>11,090</i>	53,622 53,621 <i>119,282</i>	3,528 2,948 <i>4,105</i>	225,838 211,533 <i>263,737</i>	40,235 39,036 <i>32,393</i>	266,073 250,569 <i>296,130</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Dominion Bureau of Statistics	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	160,380	39,036	199,416
Statutory appropriations.....	65,459		65,459
Credited to appropriations..		1,413	1,413
Credited to revenue.....	2,577	114	2,691
Capital—			
Interest receipts.....	16,377		16,377
Loan repayments.....	33,866		33,866
Total receipts.....	278,659	40,563	319,222
OUTLAYS—			
Operating—			
Goods and services.....	52,323	39,887	92,210
Grants and contributions....	145,500	11	145,511
Subsidy and deficit payments	13,711		13,711
Capital—			
Department.....		443	443
Loans.....	33,725		33,725
Receipts credited to revenue	2,577	114	2,691
Total outlays.....	247,836	40,455	288,291
Net receipts or net outlays.....	30,823	108	30,931

Revenues

Department	1970-71	1969-70
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	16,376,753 25	8,185,467 60
B Privileges, licences and permits	59,715 63	67,251 75
C Proceeds from sales.....		851 04
D Refunds of previous years' expenditure.....	2,266,659 06	2,153,874 37
E Miscellaneous.....	251,294 87	109,819 43
TOTAL.....	\$18,954,422 81	\$10,517,264 19
Details		
	1970-71	
Non-Tax Revenue—		
A Return on investments:		
Interest on loans to the Export Development Corporation: Canadian \$10,703,929, United States \$3,189,364.....	13,893,293	
Sundries.....	2,483,460	16,376,753
B Privileges, licences and permits:		
Consular stamp fees.....	42,494	
Rental of government owned residence.....	17,222	59,716
D Refunds of previous years' expenditure:		
Assistance vote repayments.....	277,642	
Sundries.....	1,989,017	2,266,659
E Miscellaneous:		
Export Development Corporation, excess of premiums over amount required to meet expenses arising out of insurance contracts entered into under section 21 of the Export Credits Insurance Act.....	149,857	
Sundries.....	101,438	251,295
		\$18,954,423

Dominion Bureau of Statistics	1970-71	1969-70
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees.....	71,408 14	44,915 29
B Refunds of previous years' expenditure.....	31,166 22	7,075 28
C Miscellaneous.....	10,800 91	26,358 97
Total.....	\$113,375 27	\$ 78,349 54

Details	1970-71
Non-Tax Revenue—	
A Services and service fees: special tabulations \$26,291; sundries \$45,117.....	71,408
B Refunds of previous years' expenditure.....	31,166
C Miscellaneous.....	10,801
Total.....	\$113,375

NOTE—The Dominion Bureau of Statistics distributes DBS publications directly and collects the revenue from these sales on behalf of Information Canada in whose revenue account the funds are deposited. This total was \$205,944 in 1970-71 and \$215,359 in 1969-70.

Appendix
Dominion Bureau of Statistics Revolving Fund

BALANCE SHEET AS AT 31 MARCH 1971
(FIRST YEAR OF OPERATION)

ASSETS	1971
Deposit with the Receiver General.....	\$ 27,031
Accounts receivable.....	185,797
	<u>\$212,828</u>
 LIABILITIES	 1971
Advance payments on work in hand (Schedule "B").....	\$ 80,481
Accounts payable.....	132,347
	<u>\$212,828</u>

NOTE:—The deposit with the Receiver General of \$27,031 at March 31 differs from the balance of \$109,397 shown in Volume I Deposit and Trust Accounts by: (i) advance payments of \$95,742 and reimbursements for transactions of \$118,971 received after March 31, and by (ii) transactions of \$132,347 made after March 31.

Certified correct

W. C. MacIVER,
Director

Approved

W. E. DUFFETT,
Chief Statistician of Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

INCOME	
Job vacancy survey.....	\$1,070,769
Canadian travel survey.....	111,005
Miscellaneous.....	124,195
Total Income.....	<u>1,305,969</u>
 OUTLAY	
Job vacancy survey (Schedule "A").....	\$1,070,769
Canadian travel survey (Schedule "A").....	111,005
Miscellaneous (Schedule "A").....	123,124
External overhead apportionment.....	465
Surplus — to Non-Tax Revenue.....	606
	<u>1,305,969</u>

SCHEDULE "A"

Job Vacancy Survey:

Salaries.....	816,693
Travel and Removal.....	95,150
Freight and Express.....	1,122
Telephones and Telegrams.....	23,188
Professional Services—Contracts.....	87,576
Rental—Office Equipment.....	295
Repairs—Furniture and Office Equipment.....	45
Office Supplies.....	16,585
Printing of Forms.....	17,639
Administration.....	10,187
Miscellaneous.....	2,289
	<u>1,070,769</u>

Canadian Travel Survey:

Salaries.....	43,880
Travel.....	16,029
Freight and Express.....	889
Telephones and Telegrams.....	2,064
Training.....	234
Enumerators.....	42,414
Professional Services—Contracts.....	1,044
Rental—Office Machines and Equipment.....	42
Office Supplies.....	818
Printing of Forms.....	3,591
	<u>111,005</u>

Miscellaneous:

Salaries.....	90,953
Travel.....	4,986
Telephones.....	800
Enumerators.....	7,439
Professional Services—Contracts.....	13,833
Office Supplies.....	5,107
Miscellaneous.....	6
	<u>123,124</u>

SCHEDULE "B"

Canadian Travel Survey.....	70,520
Student Aid Survey.....	6,121
Study for Algoma Steel Corporation.....	1,285
Pounds and Square Yards Studies—Manufactured Textiles....	2,555
Total advance payments on work in hand.....	80,481

SECTION 11

1970-71 PUBLIC ACCOUNTS

Justice

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JUSTICE

—The long-term general objective of the Department of Justice is to develop and accentuate the creative aspect of lawyership in Government.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
1 Program expenditures, the grants listed in the Estimates, travelling and other allowances and expenses not provided by the Judges' Act for judges including expenses incurred in attending seminars and authority to make recoverable advances for the administration of justice on behalf of the governments of the Northwest Territories and the Yukon Territory.....				
Transfer from Treasury Board Vote 5 contingencies.....	\$9,655,000 00			
Transfer from Treasury Board Vote 5 contingencies — to provide funds for travelling expenses incurred by the wife of the Hon Mr Justice W G Morrow.....	96,000 00			
Stat. Minister of Justice — salary and motor car allowance.....	9,751,000 00	9,243,517 13	507,482 87	6,839,943 57
Stat. Judges' salaries, allowances and pensions.....	132 00	132 00		
Stat. Refunds of amounts credited to revenue in previous years.....	16,999 92	16,999 92		16,999 92
	13,469,132 18	13,469,132 18		12,804,617 63
	4,625 00	4,625 00		
Total.....	23,241,889 10	22,734,406 23	507,482 87	19,661,561 12

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Administration.....	1970-71	22,734	242	2,969		25,461
	1969-70	19,662	208	2,110		21,564

Programs by Activities

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Administration.....	1,131	1,298	79	101	13	6	1,223	1,405
Legal services.....	7,121	6,673					7,121	6,673
Territorial Courts.....	715	558	13	11			728	569
Supreme Court.....	963	955	6	5			969	960
Exchequer Court.....	833	701	40	15			873	716
Judges' salaries and allowances.....	10,688	10,655					10,688	10,655
Judges' pensions and allowances to widows.....					2,363	2,317	2,363	2,317
	21,451	20,840	138	132	2,376	2,323	23,965	23,295
Less: recoverable advances.....	715	555	13	11			728	566
	20,736	20,285	125	121	2,376	2,323	23,237	22,729
Refund of amounts credited to revenue previous year.....	5	5					5	5
Total.....	20,741	20,290	125	121	2,376	2,323	23,242	22,734
Deduct: receipts credited to revenue....	242	242					242	242
Add: services provided by other de- partments.....	2,969	2,969					2,969	2,969
	23,468	23,017	125	121	2,376	2,323	25,969	25,461

Grants, Contributions and other transfer payments

(in thousands of dollars)

	1970-71 Estimates	1970-71 Expenditures	1969-70 Expenditures
Grant to the conference of commissioners on uniformity of legislation in Canada and scholarships.....	13	5	
Gratuities to the widows or such dependents as may be approved by Treasury Board of Judges who die while in office provided that the amount for this grant may be increased or decreased subject to the approval of the Treasury Board.....	60	14	23
Pensions under the Judges' Act.....	2,304	2,304	1,950
	2,377	2,323	1,973

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	1970-71 Estimates	1970-71 Expenditures	1969-70 Expenditures
(1) Salaries and wages.....	18,283	17,839	15,936
(1) Other personnel costs....	32	27	31
(2) Transportation and communications.....	858	981	772
(3) Information.....	813	940	464
(4) Professional and special services.....	952	542	543
(5) Rentals.....	35	66	38
(6) Purchased repair and upkeep.....	16	12	8
(7) Utilities, materials and supplies.....	344	325	221
(9) Construction and acquisition of machinery and equipment.....	138	132	145
(10) Grants, contributions and other transfer payments.....	2,376	2,323	1,974
(12) All other expenditures....	123	113	77
(1-12) Total.....	23,970	23,300	20,209
(13) Less—receipts and revenues credited to the vote.....	728	566	547
Total net expenditures....	23,242	22,734	19,662

Departmental Summary

(in thousands of dollars)

RECEIPTS—	
Operating—	
Annual appropriations.....	9,243
Statutory appropriations.....	13,491
Credited to revenue.....	242
Total receipts.....	22,976
OUTLAYS—	
Operating—	
Goods and services.....	20,411
Grants and contributions.....	2,323
Receipts credited to revenue.....	242
Total outlays.....	22,976
Net receipts or net outlays.....	nil

Revenues

Comparative Summary		1970-71	1969-70
A	Services and service fees.....	53,984 75	50,335 90
B	Refunds of previous years' expenditure.....	15,849 58	62,283 92
C	Miscellaneous.....	171,974 23	95,164 02
Total.....		\$241,808 56	\$207,783 84
Details		1970-71	
A	Services and service fees — Court costs \$3,012, clerks fees \$10,323, Sheriff's fees \$8,448, Admiralty fees \$226, Exchequer Court fees \$31,976.....	53,985	
B	Refunds of previous years' expenditure — Northwest Territories \$9,562, Yukon Territory \$438, sundries \$5,850.....	15,850	
C	Miscellaneous — Fines \$159,670, Supreme Court fees \$11,546, sundries \$758.....	171,974	
Total.....		\$241,809	

Statement of Expenses

General Fund

Operating activity with the following items:

	2011	2012	2013	2014
Salaries and benefits	1,200,000	1,250,000	1,300,000	1,350,000
Travel	50,000	60,000	70,000	80,000
Telephone	20,000	25,000	30,000	35,000
Postage	10,000	12,000	14,000	16,000
Printing	15,000	18,000	21,000	24,000
Repairs and maintenance	30,000	35,000	40,000	45,000
Utilities	40,000	45,000	50,000	55,000
Insurance	60,000	65,000	70,000	75,000
Depreciation	80,000	85,000	90,000	95,000
Interest	100,000	105,000	110,000	115,000
Other	20,000	22,000	24,000	26,000
Total	1,675,000	1,750,000	1,820,000	1,890,000

Operating activity

	2011	2012	2013	2014
Salaries and benefits	1,200,000	1,250,000	1,300,000	1,350,000
Travel	50,000	60,000	70,000	80,000
Telephone	20,000	25,000	30,000	35,000
Postage	10,000	12,000	14,000	16,000
Printing	15,000	18,000	21,000	24,000
Repairs and maintenance	30,000	35,000	40,000	45,000
Utilities	40,000	45,000	50,000	55,000
Insurance	60,000	65,000	70,000	75,000
Depreciation	80,000	85,000	90,000	95,000
Interest	100,000	105,000	110,000	115,000
Other	20,000	22,000	24,000	26,000
Total	1,675,000	1,750,000	1,820,000	1,890,000
Salaries and benefits	1,200,000	1,250,000	1,300,000	1,350,000
Travel	50,000	60,000	70,000	80,000
Telephone	20,000	25,000	30,000	35,000
Postage	10,000	12,000	14,000	16,000
Printing	15,000	18,000	21,000	24,000
Repairs and maintenance	30,000	35,000	40,000	45,000
Utilities	40,000	45,000	50,000	55,000
Insurance	60,000	65,000	70,000	75,000
Depreciation	80,000	85,000	90,000	95,000
Interest	100,000	105,000	110,000	115,000
Other	20,000	22,000	24,000	26,000
Total	1,675,000	1,750,000	1,820,000	1,890,000

SECTION 12

**1970-71
PUBLIC ACCOUNTS**

Labour

**Department
Unemployment Insurance Commission**

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DEPARTMENT OF LABOUR

The Minister of Labour is responsible for the department and for the Unemployment Insurance Commission.

Department

Objective

—To achieve economic and social progress with justice through the promotion of good industrial relations and improved working conditions.

Unemployment Insurance Commission

Objective

—To provide short-term financial relief to workers eligible under the Unemployment Insurance Act and to administer contracts entered into under the Government Annuities Act.

Unemployment Insurance Commission					Total
1951-52	1952-53	1953-54	1954-55	1955-56	
1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000
1,000	1,000	1,000	1,000	1,000	5,000

Appropriations and Expenditures

NOTE: Expenditures in respect of the administration of contracts entered into under the Government Annuities Act were transferred to the Unemployment Insurance Commission as of 1 April, 1970.

For comparative purposes 1969-70 figures have been adjusted to reflect the transfer.

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
1 Program expenditures, the grants listed in the Estimates and the expenses of delegates engaged in activities related to Canada's role in international labour affairs.....	\$10,230,000 00			
1a	500,000 00			
1c To extend the purpose of Labour Vote 1, Appropriation Act No. 3, 1970 to authorize payment in the current and subsequent fiscal years of compensation pursuant to the Government Employees Compensation Act to former employees within the meaning of the act who suffered permanent disabilities in the provinces of Newfoundland and Prince Edward Island before April 1, 1956, as a result of injury arising out of and in the course of their employment, in such amount as would be payable had the said employees suffered the permanent disabilities after April 1, 1956.....	1 00			
Transfer from Treasury Board Vote 5 contingencies....	18,700 00			
	10,748,701 00	9,325,810 90	1,422,890 10	8,662,272 59
Stat. Minister of Labour—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Payments of compensation respecting public service employees.....	4,135,034 71	4,135,034 71		3,392,504 94
	14,900,735 63	13,477,845 53	1,422,890 10	12,071,777 45
Unemployment Insurance Commission				
5 Program expenditures including recoverable expenditures on behalf of the Canada pension plan.....	\$47,407,400 00			
5a	10,600,500 00			
Transfer from Treasury Board Vote 5 contingencies....	11,000 00			
	58,018,900 00	53,431,584 03	4,587,315 97	45,090,625 23
7b Contributions—Payments in the 1970-71 and 1971-72 fiscal years of supplementary unemployment insurance benefits to persons insured under the Unemployment Insurance Act, not to exceed ten per cent of the rates provided under that Act, in accordance with regulations made by the Unemployment Insurance Commission, with the approval of the Governor in Council.....	54,000,000 00	25,580,085 00	28,419,915 00	
Stat. Government's contribution to the unemployment insurance fund.....	99,039,772 29	99,039,772 29		98,356,629 78
	211,058,672 29	178,051,441 32	33,007,230 97	143,447,255 01
Grand total.....	225,959,407 92	191,529,286 85	34,430,121 07	155,519,032 46

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
		\$	\$	\$		\$
Department	1970-71	13,478	185	2,207		15,500
	1969-70	12,072	61	1,937		13,948
Unemployment Insurance Commission	1970-71	178,051	1,101	11,266		188,216
	1969-70	143,447	189	10,900		154,158
Total	1970-71	191,529	1,286	13,473		203,716
	1969-70	155,519	250	12,837		168,106

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
General administration.....	1,930	1,809	38	29	15	15	1,983	1,853
Public relations and information services.....	1,054	946	3	5			1,057	951
Industrial relations.....	1,515	1,566	7	40			1,522	1,606
Employment standards.....	3,296	2,578	17	28			3,313	2,606
Research and development.....	1,918	1,991	8	8	65	65	1,991	2,064
Transitional assistance benefits.....					400	263	400	263
Adjustment assistance benefits.....					500		500	
Payments of compensation respecting public service employees and merchant seamen.....	3,989	4,127			7	8	3,996	4,135
	13,702	13,017	73	110	987	351	14,762	13,478
Deduct: receipts credited to revenue.....		185						185
Add: services provided by other departments	2,207	2,207					2,207	2,207
Total cost of program.....	15,909	15,039	73	110	987	351	16,969	15,500
Unemployment Insurance Commission								
The collection of monies into the unemployment insurance fund.....	9,316	7,039	4	4			9,320	7,043
The processing of claims and the payment of benefits out of the unemployment insurance fund.....	30,132	23,855	109	109			30,241	23,964
Administration of contracts entered into under the Government Annuities Act.....	1,168	994	3	3			1,171	997
Departmental administration.....	17,598	21,664	159	159			17,757	21,823
Government's contribution to the unemployment insurance fund (Statutory).....					99,040	99,040	99,040	99,040
Supplementary unemployment insurance benefit payments.....					54,000	25,580	54,000	25,580
	58,214	53,552	275	275	153,040	124,620	211,529	178,447
Less: receipts and revenue credited to the vote	471	396					471	396
	57,743	53,156	275	275	153,040	124,620	211,058	178,051
Deduct: receipts credited to revenue.....		186						186
Add: services provided by other departments	11,266	11,266					11,266	11,266
Total cost of program.....	68,823	63,321	275	275	153,040	124,620	222,138	188,216

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
GRANTS			
Grant to Frontier College.....	5	5	5
Grant to Labour College of Canada.....	10	10	10
(S)—Merchant Seamen Compensation—supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	7	8	7
Payments of transitional assistance benefits in accordance with regulations approved by the Governor in Council, to workers in automotive manufacturing and parts industries who become or have become unemployed as a result of the operation of the Canada-United States agreement on automotive products including undischarged commitments of previous years.....	400	263	339
Grants to the International Institute for Labour Studies at Geneva, Switzerland, including grants to Canadian scholars to work at the institute.....	25	25	25
Grants for special research studies in the labour field.....	40	40	31
Payments of adjustment assistance benefits, in accordance with terms and conditions prescribed by the Governor in Council, to workers in the textile and clothing industries, in circumstances where a significant number become unemployed as a result of a significant reduction in tariffs, or as a result of conditions established for special measures of protection or because, although injury or a threat thereof due to import competition has been established, special measures of protection are not deemed practicable.....	500		
Total	987	351	417
Unemployment Insurance Commission			
CONTRIBUTIONS			
Government's contribution to the unemployment insurance fund (statutory).....	99,040	99,040	98,357
Supplementary unemployment insurance benefit payments.....	54,000	25,580	
Total	153,040	124,620	98,357
Grand total	154,027	124,971	98,774

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Unemployment Insurance Commission	Total
(1) Salaries and wages.....	6,671	47,859	54,530
	6,388	41,131	47,519
	<i>5,731</i>	<i>36,505</i>	<i>42,236</i>
(1) Other personnel costs..	3,607	359	3,966
	3,588	1,338	4,926
	<i>3,008</i>	<i>798</i>	<i>3,806</i>
(2) Transportation and communications.....	490	4,759	5,249
	531	4,565	5,096
	<i>446</i>	<i>3,777</i>	<i>4,223</i>
(3) Information.....	775	733	1,508
	554	294	848
	<i>748</i>	<i>527</i>	<i>1,275</i>
(4) Professional and special services.....	1,804	1,824	3,628
	1,505	1,462	2,967
	<i>1,062</i>	<i>1,491</i>	<i>2,553</i>
(5) Rentals.....	36	1,090	1,126
	45	930	975
	<i>17</i>	<i>444</i>	<i>461</i>
(6) Purchased repair and upkeep.....	18	84	102
	13	54	67
	<i>10</i>	<i>48</i>	<i>58</i>
(7) Utilities, materials and supplies.....	201	1,395	1,596
	193	2,509	2,702
	<i>215</i>	<i>1,599</i>	<i>1,814</i>
(9) Construction and ac- quisition of machin- ery and equipment...	73	275	348
	111	1,482	1,593
	<i>82</i>	<i>332</i>	<i>414</i>
(10) Grants, contributions and other transfer payments.....	988	153,040	154,028
	351	124,620	124,971
	<i>417</i>	<i>98,357</i>	<i>98,774</i>
(12) All other expenditures..	238	111	349
	199	62	261
	<i>336</i>	<i>92</i>	<i>428</i>
Total.....	14,901	211,529	226,430
	13,478	178,447	191,925
	<i>12,072</i>	<i>143,970</i>	<i>156,042</i>
(13) Less: receipts and re- venues credited to the vote.....		471	471
		396	396
		<i>523</i>	<i>523</i>
Total net expenditures	14,901	211,058	225,959
	13,478	178,051	191,529
	<i>12,072</i>	<i>143,447</i>	<i>155,519</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Unemployment Insurance Commission	Total
RECEIPTS—			
Operating—			
Annual appropriations..	9,326	79,012	88,338
Statutory appropria- tions.....	4,152	99,040	103,192
Credited to appropria- tions.....		396	396
Credited to revenue.....	185	1,101	1,286
Total receipts.....	13,663	179,549	193,212
OUTLAYS—			
Operating—			
Goods and services.....	13,017	53,828	66,845
Grants and contribu- tions.....	351	124,620	124,971
Capital—			
Department.....	110		110
Receipts credited to reve- nues.....	185	1,101	1,286
Total outlay.....	13,663	179,549	193,212
Net receipts or net outlays (—)	nil	nil	nil

REVENUES

	1970-71	1969-70
Department		
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	844 64	1,452 03
B Proceeds from sales.....	2,242 36	1,065 72
C Services and service fees.....	4,058 06	1,607 47
D Refunds of previous years' expenditure	5,244 14	2,756 85
E Miscellaneous.....	172,402 35	53,753 32
Total.....	\$184,791 55	\$60,635 39

Details		
Non-Tax Revenue—		
A Return on investments.....		845
B Proceeds from sales.....		2,243
C Services and service fees.....		4,058
D Refunds of previous years' expenditure.....		5,244
E Miscellaneous— unclaimed wages under the Canada Labour (Standards) Code, \$167,847, revenue from Canada pension plan \$2,148, sundries \$2,407.....		172,402
Total.....		\$184,792

	1970-71	1969-70
Unemployment Insurance Commission		
Comparative Summary		
Non-Tax Revenue—		
A Services and service fees.....	4,482 86	1,184 00
B Refunds of previous years' expenditure.....	44,306 94	3,760 24
C Miscellaneous.....	1,051,961 47	585,829 93
Total.....	\$1,100,751 27	\$590,774 47

Details		
Non-Tax Revenue—		
A Services and service fees.....		4,483
B Refunds of previous years' expenditure.....		44,307
C Miscellaneous: fines levied under the Unemployment Insurance Act \$220,096; transferred from Canada pension plan \$74,540; unclaimed annuity claims \$757,325.....		1,051,961
Total.....		\$1,100,751

Appendix

Unemployment Insurance Fund

(Established by the Unemployment Insurance Act)

Ottawa, July 30, 1971.

THE HONOURABLE BRYCE MACKASEY,
MINISTER OF LABOUR,
OTTAWA.

Sir,

Although there has been no statutory requirement, by agreement the Unemployment Insurance Commission, since 1962, has submitted its financial statements to me each year for audit and report to you. In keeping with this practice I am reporting on my examination for the year ended March 31, 1971. My examination included a general review of accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Commencing with the year ending March 31, 1972, I will be reporting to you pursuant to section 15 of the Unemployment Insurance Act, 1971, which provides for the accounts and financial transactions of the Commission to be audited annually by the Auditor General.

I now report that, in my opinion, the Statement of Position and the related Statement of Receipts and Disbursements of the Unemployment Insurance Fund present a fair view of the state of the Fund as at March 31, 1971 and a fair summary of the transactions for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

Unemployment Insurance Fund—Continued

STATEMENT OF POSITION AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970		1971	1970
ASSETS			LIABILITIES		
Cash on deposit with Receiver General...	\$ 25,055,620	\$ 11,775,436	Unredeemed warrants (Note 2).....	\$ 27,629,271	\$ 21,615,306
Accrued interest on investments.....	11,283,750	14,985,000	Deposits from employers.....	3,100	3,175
Investments, at cost			Deposits from Department of Labour for transitional assistance benefit payments.....	70,000	
Government of Canada non-negotiable, interest bearing bonds, redeemable at par, subject to 30 days prior notice..	315,000,000	453,000,000	Balance of the Fund		
			At beginning of year.....	\$458,141,955	382,340,547
			Deduct: Excess of dis- bursements over re- ceipts for the year, per statement attached.....	134,504,956	(75,801,408)
			At end of year.....	323,636,999	458,141,955
	\$351,339,370	\$479,760,436		\$351,339,370	\$479,760,436

The accompanying notes are an integral part of the financial statements.

Certified correct:

W. ELWYN DICKSON
Director of Finance

Approved:

J. M. DESROCHES
Chairman

I have examined the above statement of position and related Statement of Receipts and Disbursements and have reported thereon under date of July 30, 1971 to the Minister of Labour.

A. M. HENDERSON
Auditor General of CanadaSTATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ending March 31, 1970)

	1971	1970
RECEIPTS		
Contributions from employers and employees.....	\$495,198,862	\$491,783,149
Contributions from Canada (Note 4)	99,039,772	98,356,630
Income from investments.....	29,176,849	27,556,129
Penalties.....	198,874	164,278
	623,614,357	617,860,186
DISBURSEMENTS		
Benefit payments (Note 3)		
Ordinary.....	\$739,738,744	524,261,102
Fishermen.....	14,438,293	13,235,946
Agriculture.....	3,942,276	4,561,730
	758,119,313	542,058,778
Excess of disbursements over receipts of the Fund.....	\$134,504,956	\$(75,801,408)

The accompanying notes are an integral part of the financial statements.

Unemployment Insurance Fund—Concluded**NOTES TO THE FINANCIAL STATEMENTS**

1. The accounts of the Fund are maintained on a cash basis. For this reason the statement of position does not reflect contributions and other amounts receivable, including benefit overpayments amounting to \$5,687,000 (\$4,450,000 at March 31, 1970), and claimants' benefits accrued at year-end.
2. Except for warrants totalling \$76,264 which were not cancelled until May 31, 1971, the amount shown for unredeemed warrants does not include warrants outstanding for over three years.
3. The benefit payments shown on the statement of receipts and disbursements include seasonal benefits estimated at \$143,899,000 for 1970-71 and \$101,219,000 for 1969-70.
4. The total costs of Canada relating to unemployment insurance, exclusive of its cost as an employer-contributor, were:

	1971	1970
Contributions to the Fund equivalent to one-fifth of employer-employee contributions, pursuant to section 83 (c) of the Act.....	\$ 99,039,772	\$ 98,356,630
Supplementary benefits charged to Department of Labour Vote 7.....	25,580,084	
Administration expenses of the Unemployment Insurance Commission: Charges to Department of Labour Vote 5, less amount recovered from the Canada pension plan account.....	\$53,431,584	44,020,751
Estimated value of accommodation, accounting and other services provided by other departments.....	11,266,000	10,900,400
Total administration expenses of the Unemployment Insurance Commission (Note 5).....	64,697,584	54,921,151
Less: Portion applicable to the administration of government annuities.....	1,283,601	
	63,413,983	54,921,151
	\$188,033,839	\$153,277,781

Control and supervision of the Annuities Branch was transferred to the Unemployment Insurance Commission from the Department of Labour effective April 1, 1970, pursuant to the Public Service Rearrangement and Transfer of Duties Act.

5. The total administration expenses of the Unemployment Insurance Commission were:

	1971	1970
Salaries, wages and allowances.....	\$42,469,453	\$36,354,320
Accommodation.....	4,725,000	3,710,000
Contributions to superannuation account.....	4,552,000	4,588,500
Office stationery, supplies and equipment.....	3,491,166	2,047,293
Travelling and removal expenses.....	2,279,471	1,900,930
Acquisition of furniture and miscellaneous equipment.....	1,481,948	317,576
Professional and special services.....	1,115,918	608,566
Accounting and cheque issue service.....	1,039,000	1,623,800
Postage.....	1,027,172	1,021,836
Telephones, telegrams and other communication services.....	1,000,225	698,070
Contributions to Canada and Quebec pension plan accounts.....	569,000	477,300
Carrying of franked mail.....	320,000	290,000
Freight express and cartage.....	257,804	141,235
Remuneration to boards of referees and National Advisory Committee.....	214,047	169,164
Publication of departmental reports and other material.....	186,964	280,725
Corps of commissionaires services.....	132,524	44,638
Exhibits advertising, film broadcasting and displays.....	107,124	246,457
Other expenses.....	61,704	91,962
Employee surgical-medical insurance premiums.....	47,000	199,500
Employee compensation payments.....	14,000	11,300
Manufacture of unemployment insurance stamps.....	2,524	21,729
Commission to Post Office Department.....		599,250
	65,094,044	55,444,151
Less: Amounts recovered from the Canada pension plan account.....	396,460	523,000
	\$64,697,584	\$54,921,151

SECTION 13

1970-71 PUBLIC ACCOUNTS

Manpower and Immigration

Department Immigration Appeal Board

CONTENTS

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MANPOWER AND IMMIGRATION

The Minister of Manpower and Immigration is responsible for the department proper consisting of four programs and for the Immigration Appeal Board.

Department

The aims of the department are:

- To provide direction and efficient, timely service to the department and ensure that the needs of other departments and agencies are met.
- To further the economic growth of Canada by endeavouring to ensure that the supply of manpower matches the demand, qualitatively, quantitatively and geographically.
- To assist in the development of the Canadian economy by encouraging a flow of desirable immigrants, adaptable to the needs of the country and by controlling the entry or stay in Canada of non-immigrants.
- To provide economic and labour market analysis, research, evaluation of programs, development of new programs and statistical services to ensure that departmental programs meet the needs of the economy.

Immigration Appeal Board

Objective

- To make available to persons who have been ordered deported from Canada or to persons in Canada whose relatives have been refused entry to Canada, an independent body to which they may appeal such decisions, not only on legal but also on discretionary grounds.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	Department	\$	\$	\$	\$
	ADMINISTRATION PROGRAM				
1	Program expenditures.....	\$ 12,054,600 00			
	Transfer from Treasury Board Vote 5 contingencies.....	167,600 00			
		12,222,200 00	11,592,466 02	629,733 98	9,825,267 94
Stat.	Minister of Manpower and Immigration—salary and motor car allowance	16,999 92	16,999 92		16,999 92
		12,239,199 92	11,609,465 94	629,733 98	9,842,267 86
	DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM				
5	Operating expenditures.....	\$174,326,500 00			
	5a.....	7,593,000 00			
	5c To extend the purposes of Manpower and Immigration Vote 5, Appropriation Act No. 3, 1970 to provide that the Minister may make payments to a province in respect of any necessary administrative support and inspection services supplied by the province in connection with training provided to adult employees under section 6 of the Adult Occupational Training Act; to authorize the transfer of \$7,500,000 from Manpower and Immigration Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	641,100 00			
	Transfer from Vote 10.....	7,500,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	1,111,825 00			
		191,172,425 00	189,702,962 08	1,469,462 92	167 064,579 32
10	Contributions.....	\$245,789,000 00			
	10a To extend the purposes of Manpower and Immigration Vote 10, Appropriation Act. No. 3, 1970 to authorize the Minister of Manpower and Immigration to enter into an agreement with any province to provide for the payment by Canada in the 1970-71 and 1971-72 fiscal years to the province of contributions in respect of capital expenditures to be incurred by the province on occupational training facilities during the 1970-71 to 1974-75 fiscal years, inclusive, and to provide a further amount of.....	86,400,000 00			
		332,189,000 00			
	Less transfer to Vote 5.....	7,500,000 00			
		324,689,000 00	324,480,990 09	208,009 91	227,231,396 56
	10b *Payments in the 1969-70 and 1970-71 fiscal years under agreements entered into the Provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council pursuant to Section 21 of the Adult Occupational Training Act for capital assistance in the provision of training facilities.....	15,313,665 68	15,313,665 00	68	4,686,334 32
Stat.	Write-off of active assets.....	3,302 43	3,302 43		1,953 42
	Expenditures from appropriations not required for 1970-71.....				378,158 91
		531,178,393 11	529,500,919 60	1,677,473 51	399,362,422 53
	IMMIGRATION PROGRAM				
15	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 22,542,400 00			
	15c.....	425,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	125,825 00			
		23,093,225 00	22,251,496 61	841,728 39	23,973,612 40
Stat.	Write-off of active assets.....	510,604 17	510,604 17		333,096 32
Stat.	Refunds of amounts credited to revenue in previous years.....	3,597 84	3,597 84		2,983 97
		23,607,427 01	22,765,698 62	841,728 39	24,309,692 69
	PROGRAM DEVELOPMENT SERVICE PROGRAM				
20	Program expenditures, the grants listed in the Estimates and contributions.....	\$ 6,613,800 00			
	20a.....	1 00			
	Transfer from Treasury Board Vote 5 contingencies.....	164,300 00			
		6,778,101 00	6,139,254 94	638,846 06	5,430,834 39
	Departmental total.....	573,803,121 04	570,015,339 10	3,787,781 94	438,945,217 47
	Immigration Appeal Board				
25	Program expenditures.....	1,000,000 00	734,699 48	265,300 52	565,374 70
	Grand total.....	574,803,121 04	570,750,038 58	4,053,082 46	439,510,592 17

*This vote was included in the 1969-70 appropriations.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION PROGRAM.....	1970-71	11,609	25	3,125		14,709
	1969-70	9,842	79	2,689		12,452
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM.....	1970-71	529,501	2,054	19,320		546,767
	1969-70	399,362	456	17,866		416,772
IMMIGRATION PROGRAM.....	1970-71	22,766	576	5,733	20	27,943
	1969-70	24,310	403	5,316	20	29,243
PROGRAM DEVELOPMENT SERVICE PROGRAM.....	1970-71	6,139		1,306		7,445
	1969-70	5,431	2	951		6,380
Total department.....	1970-71	570,015	2,655	29,484	20	596,864
	1969-70	438,945	940	26,822	20	464,847
Immigration Appeal Board.....	1970-71	735		245		980
	1969-70	566		166		732
Total.....	1970-71	570,750	2,655	29,729	20	597,844
	1969-70	439,511	940	26,988	20	465,579

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
General administration.....	1,006	1,043	14	37			1,020	1,080
Financial and management services.....	5,520	4,897	21	228			5,541	5,125
Information services.....	765	708	1	9			766	717
Personnel services.....	1,224	1,028	2	8			1,226	1,036
Regional administration.....	3,545	3,527	10	19			3,555	3,546
Canada manpower and immigration council.....	128	105	3				131	105
	12,188	11,308	51	301			12,239	11,609
<i>Deduct:</i> receipts credited to revenue.....		25						25
<i>Add:</i> services provided by other departments.....	3,125	3,125					3,125	3,125
Total cost of program.....	15,313	14,408	51	301			15,364	14,709
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM								
Program administration.....	7,260	6,797	136	145			7,396	6,942
Employment and training services.....	183,669	182,705	110	59	169,690	169,496	353,469	352,260
Cooperation with the provinces in the provision of training facilities.....					170,313	170,299	170,313	170,299
	190,929	189,502	246	204	340,003	339,795	531,178	529,501
<i>Deduct:</i> receipts credited to revenue.....	25	2,054					25	2,054
<i>Add:</i> services provided by other departments.....	19,320	19,320					19,320	19,320
Total cost of program.....	210,224	206,768	246	204	340,003	339,795	550,473	546,767
IMMIGRATION PROGRAM								
Program administration.....	1,775	1,873	41	38			1,816	1,911
Recruitment and selection.....	12,237	11,526	164	98	2,428	1,962	14,829	13,586
Enforcement and control.....	6,923	7,241	40	28			6,963	7,269
	20,935	20,640	245	164	2,428	1,962	23,608	22,766
<i>Deduct:</i> receipts credited to revenue.....	580	576					580	576
<i>Add:</i> services provided by other departments.....	5,733	5,733					5,733	5,733
accommodation provided by this department.....	20	20					20	20
Total cost of program.....	26,108	25,817	245	164	2,428	1,962	28,781	27,943
PROGRAM DEVELOPMENT SERVICE PROGRAM								
Administration.....	477	287	3	3			480	290
Planning evaluation and research.....	2,239	2,152	7	14	275	212	2,521	2,378
Manpower information and analysis.....	2,919	3,028	15	28			2,934	3,056
Training research and analysis	341	353	2	5	500	57	843	415
	5,976	5,820	27	50	775	269	6,778	6,139
<i>Add:</i> services provided by other departments.....	1,306	1,306					1,306	1,306
Total cost of program.....	7,282	7,126	27	50	775	269	8,084	7,445

Programs by Activities — Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Immigration Appeal Board								
Administration and support services.....	976	693	24	42			1,000	735
	976	693	24	42			1,000	735
Add: services provided by other departments.....	245	245					245	245
Total cost of program.....	1,221	938	24	42			1,245	980

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM			
Payments to provinces under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements.....	250	151	159
Payments in accordance with agreements entered into with the approval of the Governor in Council by the Minister of Manpower and Immigration with provinces, employers and workers in respect of labour mobility and assessment incentives.....	680	237	66
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.....	6,000	7,286	5,914
Payments of training allowances under sections 7, 8, and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.....	157,500	156,563	131,150
Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder, including undischarged commitments under previous agreements.....	5,259	5,259	5,013
Payments under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council, pursuant to section 21 of the Adult Occupational Training Act for capital assistance in the provision of training facilities.....	155,000	154,985	83,674
Payments in the 1969-70 and 1970-71 fiscal years under agreements entered into with the provinces by the Minister of Manpower and Immigration with the approval of the Governor in Council pursuant to section 21 of the Adult Occupational Training Act for capital assistance in the provision of training facilities.....	15,314	15,314	4,686
	340,003	339,795	230,662
IMMIGRATION PROGRAM			
Grants to immigrant welfare organizations.....	50	50	15
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	2,378	1,911	4,010
	2,428	1,961	4,025
PROGRAM DEVELOPMENT SERVICE PROGRAM			
Grants for manpower research and development.....	175	128	51
Grant to Frontier College of Canada.....	20	20	
Payments for research in accordance with section 6 of the Vocational Rehabilitation of Disabled Persons Act.....	100	65	16
Payments in accordance with section 10 of the Adult Occupational Training Act for manpower training research projects.....	500	57	249
	795	270	316
Grand total.....	343,226	342,026	235,003

Net Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Admin- istration program	Development and utilization of manpower program	Immigra- tion program	Program development service program	Total department	Immigration Appeal Board	Total
(1) Salaries and wages.....	8,246 8,237 <i>7,271</i>	51,648 51,091 <i>48,292</i>	15,003 15,119 <i>14,918</i>	3,562 3,867 <i>3,115</i>	78,459 78,314 <i>73,596</i>	768 533 <i>459</i>	79,227 78,847 <i>74,055</i>
(1) Other personnel costs.....	31 7 <i>11</i>	74 154 <i>96</i>	1,551 1,326 <i>1,352</i>	2 4	1,656 1,489 <i>1,463</i>		1,656 1,489 <i>1,463</i>
(2) Transportation and communications.....	1,099 1,147 <i>933</i>	2,772 3,083 <i>2,866</i>	1,798 1,728 <i>1,691</i>	306 257 <i>221</i>	5,975 6,215 <i>5,711</i>	103 79 <i>46</i>	6,078 6,294 <i>5,757</i>
(3) Information.....	194 78 <i>236</i>	633 732 <i>625</i>	663 462 <i>406</i>	341 259 <i>151</i>	1,831 1,531 <i>1,418</i>	9 4	1,840 1,535 <i>1,418</i>
(4) Professional and special services.....	921 913 <i>424</i>	134,637 133,805 <i>114,078</i>	335 594 <i>380</i>	1,431 1,313 <i>1,265</i>	137,324 136,625 <i>116,147</i>	54 34 <i>20</i>	137,378 136,659 <i>116,167</i>
(5) Rentals.....	720 162 <i>98</i>	451 129 <i>161</i>	494 527 <i>497</i>	22 5 <i>7</i>	1,687 823 <i>763</i>	2 1	1,689 824 <i>763</i>
(6) Purchased repair and upkeep.....	51 44 <i>10</i>	41 11 <i>43</i>	54 56 <i>62</i>	1	147 111 <i>115</i>	1 2 <i>1</i>	148 113 <i>116</i>
(7) Utilities, materials and supplies.....	896 715 <i>661</i>	625 484 <i>637</i>	481 293 <i>449</i>	246 110 <i>308</i>	2,248 1,602 <i>2,055</i>	36 40 <i>29</i>	2,284 1,642 <i>2,084</i>
(8) Construction and acquisition of land, build- ings and equipment.....		<i>11</i>			<i>11</i>		<i>11</i>
(9) Construction and acquisition of machinery and equipment.....	51 301 <i>181</i>	246 204 <i>250</i>	245 164 <i>172</i>	27 50 <i>41</i>	569 719 <i>644</i>	24 41 <i>9</i>	593 760 <i>653</i>
(10) Grants, contributions and other transfer payments.....		340,003 339,795 <i>232,296</i>	2,428 1,961 <i>4,025</i>	795 270 <i>316</i>	343,226 342,026 <i>236,637</i>		343,226 342,026 <i>236,637</i>
(12) All other expenditures.....	30 5 <i>17</i>	48 13 <i>8</i>	556 536 <i>358</i>	67 6 <i>3</i>	701 560 <i>386</i>	3 1 <i>1</i>	704 561 <i>387</i>
(1-12) Total.....	12,239 11,609 <i>9,842</i>	531,178 529,501 <i>399,363</i>	23,608 22,766 <i>24,310</i>	6,798 6,139 <i>5,431</i>	573,823 570,015 <i>438,946</i>	1,000 735 <i>565</i>	574,823 570,750 <i>439,511</i>
(13) Less: receipts and revenues credited to the vote.....				20	20		20
Total net expenditures.....	12,239 11,609 <i>9,842</i>	531,178 529,501 <i>399,363</i>	23,608 22,766 <i>24,310</i>	6,778 6,139 <i>5,431</i>	573,803 570,015 <i>438,946</i>	1,000 735 <i>565</i>	574,803 570,750 <i>439,511</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

Revolving Funds						Liability Accounts		
	Department	Immigration Appeal Board	Assisted Passage Loans	Assisted Movement Loans	Advances to Posts and Loans to employees on posting Abroad	(Deposit and trust) Immigration Guarantee Fund	Suspense General Suspense	Paylist Deductions
RECEIPTS								
Operating								
Annual appropriations.....	569,480	735						
Statutory appropriations.....	535							
Credited to revenue.....	2,553							
Interest receipts.....			93	4	5			
Other income.....						1,599	63	599
Capital								
Loan repayments.....			2,423	6	3,416			
Total receipts.....	572,568	735	2,516	10	3,421	1,599	63	599
OUTLAYS								
Operating								
Other payments.....						1,104	44	599
Goods and services.....	227,270	694						
Grants and contributions.....	342,026							
Capital								
Department.....	719							
Agencies, commissions.....		41						
Loans.....			628		3,466			
Receipts credited to revenue.....	2,553		93	4	5			
Total outlays.....	572,568	735	721	4	3,471	1,104	44	599
Net receipts or net outlays.....	nil	nil	1,795	6	50	495	19	nil

Revenues

Comparative Summary		1970-71	1969-70	Details		1970-71
Non-Tax Revenue—				Non-Tax Revenue—		
A	Return on investments.....	101,607	18	58,125	49	
B	Privileges, licences and permits..	18,474	15	12,607	15	
C	Proceeds from sales.....	2,787	72	8,767	56	
D	Services and service fees.....	16,865	59	18,575	84	
E	Refunds of previous years' expenditure.....	2,209,838	74	532,578	31	
F	Miscellaneous.....	305,064	84	308,975	92	
Total.....		\$2,654,638	22	\$ 939,630	27	
				A Return on investments:		
				Development and Utilization of Manpower—		
				Interest on manpower mobility loans \$3,678; sundries \$195.....		3,873
				Immigration—Interest on assisted passage loans to immigrants \$92,594; interest on loans to employees \$5,065; interest on Czechoslovakian student loans \$75.....		97,734
						101,607
				B Privileges, licences and permits:		
				Development and Utilization of Manpower—Rentals.....		16,112
				Immigration—Rentals \$1,869; visa fees \$493.....		2,362
						18,474
				C Proceeds from sales:		
				Development and Utilization of Manpower.....		450
				Immigration—Meals and per diem rate charges for care of detained immigrants.....		2,338
						2,788
				D Services and service fees:		
				Immigration—Fees for special services rendered to transportation companies \$1,137; rebate on cable and telegram charges \$15,422; sundries \$306.....		16,865
				E Refunds of previous years' expenditure:		
				Administration.....		24,807
				Development and Utilization of Manpower—Refund of overpayments made in connection with: capital assistance in the provision of training facilities \$555,410; technical and vocational training programs \$878,404; manpower training allowances \$82,646; purchase of training \$362,096; Czechoslovakian refugee language training \$126,094; sundries \$19,792.....		2,024,442
				Immigration—Deportation and detention expenses \$49,197; passage loans to Canadian citizens and settlers \$29,771; adjustment assistance to immigrants \$43,872; loans to Czechoslovakian students \$2,407; sundries \$35,063.....		160,310
				Program development.....		280
						2,209,839
				F Miscellaneous:		
				Development and Utilization of Manpower—Rental of vocational schools \$8,100; sundries \$310.....		8,410
				Immigration—Deportation and detention expenses \$188,321; fines and forfeitures \$88,013; adjustment assistance to immigrants \$8,062; sundries \$12,259.....		296,655
						305,065
				Total.....		\$2,654,638

Appendix 1

**Manpower and Immigration Working Capital Advance
for Advances to Posts and to Employees on Posting Abroad**

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for preceeding year)

	1971	1970
Opening balance April 1, 1970.....		\$ 154,097
Employee loans.....	\$ 117,276	\$ 43,566
Rental security deposits.....	15,406	14,068
Advances to posts.....	3,333,447	2,863,267
		3,466,129
		2,920,901
		3,620,226
Employee loan repayments.....	92,890	79,211
Rental security deposits refunded.....	15,704	17,254
Advances to posts credited.....	3,307,348	2,835,363
		3,415,924
		2,931,828
		\$ 204,284
		\$ 154,097

NOTE—Repayments of employee loans were applied entirely to principal. Interest collected after retirement of principal amounted to \$5,065 and was credited to Return on Investments.

BALANCE SHEET AS AT MARCH 31, 1971
(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Advances—					
Employee loans.....	\$120,141	\$95,754	Working Capital Advance.....	\$204,284	\$154,097
Rental security deposits.....	32,368	32,667			
Posts abroad.....	51,775	25,676			
	\$204,284	\$154,097		\$204,284	\$154,097

Appendix 2

Assisted Movement Loans

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for preceeding year)

	1971	1970
Opening Balance April 1, 1970.....	\$344,893	\$348,185
Loans granted.....		411
	344,893	348,596
Loan repayments.....	\$6,561	\$1,749
Loans written off.....	3,302	1,954
	9,863	3,703
	\$335,030	\$344,893

NOTE—Interest charged at the rate of 5-3/4% per annum amounted to \$3,678.13 and was credited to Return on Investments. Interest receivable to March 31, 1971, amounted to \$77,113. 4 loans were forgiven under Ministerial authority.

BALANCE SHEET

ASSETS	1971	1970	LIABILITIES	1971	1970
Loans outstanding.....	\$332,010	\$343,290	Working Capital Advance.....	\$335,030	\$344,893
Reconciliation.....	3,020	1,603			
	\$335,030	\$244,893		\$335,030	\$344,893

Appendix 3

Assisted Passage Loan Fund

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for preceeding year)

	1971	1970
Opening Balance April 1.....	\$9,226,706	\$11,973,585
Loans granted.....	628,282	1,409,322
	9,854,988	13,382,907
Loan repayments.....	\$2,422,964	\$3,823,105
Loans written off.....	509,643	333,096
	2,932,607	4,156,201
	\$6,922,381	\$9,226,706

NOTE—Repayments were applied entirely to principal. Interest collected after retirement of principal amounted to \$92,587 and was credited to Return on Investments. Interest receivable on loans at March 31, 1971, amounted to \$296,932. 1,683 loans were deleted under authority of Sec. 18 of the Financial Administration Act.

BALANCE SHEET

ASSETS	1971	1970	LIABILITIES	1971	1970
Loans outstanding.....	\$6,918,576	\$9,198,478	Working Capital Advance.....	\$6,922,381	\$9,226,706
Reconciliation.....	3,805	28,228			
	\$6,922,381	\$9,226,706		\$6,922,381	\$9,226,706

SECTION 14

1970-71

PUBLIC ACCOUNTS

National Defence

Department

Defence Construction (1951) Limited

CONTENTS

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NATIONAL DEFENCE

The objectives of the Department of National Defence are to ensure the security of Canada and to contribute to the maintenance of world peace.

The various programs of the Department and their objectives are as follows:

ADMINISTRATION PROGRAM—

To provide effective control and management of all activities of the department;

To provide for the development and continuing review of defence policies;

To provide administrative and information services.

DEFENCE SERVICES PROGRAM—

To ensure the security of Canada and to contribute to the maintenance of world peace.

DEFENCE RESEARCH PROGRAM—

To provide advice on science and technology and support of departmental objectives through scientific research.

MUTUAL AID PROGRAM—

To contribute to the common military costs of NATO and to provide materiel assistance to the armed forces of other NATO nations to strengthen their military capability.

CIVIL EMERGENCY MEASURES PROGRAM—

To enable the nation to survive and recover from attacks and peacetime disasters.

Defence Construction (1951) Limited—

To support the Department of National Defence in the field of construction and property maintenance.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
✓ 1 Program expenditures, the grants listed in the Estimates, and authority for total commitments, subject to allotment by the Treasury Board, of \$2,895,636,280 for the purposes of Vote 1, 5, 10, 15, 20, 25, and 30 of the department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$1,182,495,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions towards construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to spend revenue as authorized by Treasury Board, received during the year for the purposes of any of the said votes.....	\$ 7,784,280 00			
Transfer from Treasury Board Vote 5 contingencies.....	15,000 00			
	7,799,280 00			
Less transfer to Vote 30.....	107,999 00			
	7,691,281 00	6,889,749 04	801,531 96	7,437,896 56
Stat. Minister of National Defence—salary and motor car allowance.....	16,669 36	16,669 36		16,999 92
Stat. Annuity to the widow of the Honourable Norman McLeod Rogers and payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan.....	11,717 88	11,717 88		11,719 92
Stat. Refunds of amounts credited to revenue in previous years....	6,854 36	6,854 36		1,675 62
	7,726,522 60	6,924,990 64	801,531 96	7,468,292 02
✓ DEFENCE SERVICES PROGRAM				
5 Operating expenditures and the grants listed in the Estimates.....	\$1,294,523,000 00			
5a.....	1,252,000 00			
5c To authorize the transfer of \$1,099,999 from National Defence Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote and to extend the purposes of Vote 5, Appropriation Act No. 3, 1970 to authorize the deletion from the accounts of certain claims by Her Majesty, amounting in the aggregate to \$77,853.38.....	1 00			
Transfer from Vote 10.....	1,099,999 00			
Transfer from Treasury Board Vote 5 contingencies.....	8,129,929 00			
	1,305,004,929 00	1,298,492,399 50	6,512,529 50	1,294,521,513 60
10 Capital expenditures.....	\$ 222,669,000 00			
Transfer to Vote 5.....	1,099,999 00			
	221,569,001 00	218,690,287 10	2,878,713 90	247,183,495 87
Stat. Payments under Parts I-IV of the Defence Services Pension Continuation Act, government's contribution to the Canadian forces superannuation account, government's contribution under the Canada Pension Plan in respect to Canadian forces and government's contribution to the Regular Forces Death Benefit Account under Part II of the Public Service Superannuation Act.....	180,579,452 04	180,579,452 04		174,914,417 48
Stat. Canadian Forces Superannuation Account—Additional interest on the balance in the account.....	45,694,686 37	45,694,686 37		
Stat. Exchequer Court awards.....	35,424 04	35,424 04		60,343 54
	1,752,883,492 45	1,743,492,249 05	9,391,243 40	1,716,679,770 49

Appropriations and Expenditures—Continued

Vote			1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
			\$	\$	\$	\$
✓ DEFENCE RESEARCH PROGRAM						
15	Operating expenditures.....	\$ 39,900,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	28,360 00				
			39,928,360 00	38,357,848 96	1,570,511 04	37,093,245 62
	Transfer from Treasury Board Vote 5 contingencies—Award under the Public Service Inventions Act.....		5,000 00	5,000 00		
20	Contributions.....		7,500,000 00	7,499,938 32	61 68	7,027,943 18
			47,433,360 00	45,862,787 28	1,570,572 72	44,121,188 80
✓ MUTUAL AID PROGRAM						
25	Contributions to the North Atlantic Treaty Organization military budgets and common infrastructure program and the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes in accordance with section 3 of the Defence Appropriation Act, 1950, not exceeding a total of \$15,200,000 including the present value of defence equipment or supplies or the cost of services made available by Canadian Forces estimated in the amount of \$800,000 and provided by appropriations for those forces in the current and former years in respect of which no amount shall be charged to this appropriation or paid into a special account.....		14,400,000 00	14,384,382 57	15,617 43	14,112,259 11
✓ CIVIL EMERGENCY MEASURES PROGRAM						
30	Program expenditures and contributions.....	\$ 5,000,000 00				
	30c To authorize the transfer of \$107,999 from National Defence Vote 1, Appropriation Act No. 3, 1970 for the purposes of this vote....	1 00				
	Transfer from Vote 1.....	107,999 00				
			5,108,000 00	5,016,512 61	91,487 39	4,990,958 92
			1,827,551,375 05	1,815,680,922 15	11,870,452 90	1,787,372,469 34
✓ Defence Construction (1951) Limited						
35	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by, Treasury Board.....					
	Transfer from Treasury Board Vote 5 contingencies.....	\$ 2,195,000 00 8,118 00				
			2,203,118 00	2,195,289 13	7,828 87	2,135,533 42
Total			1,829,754,493 05	1,817,876,211 28	11,878,281 77	1,789,508,002 76

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal Year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1970-71	6,925		1,304		8,229
	1969-70	7,468	45	1,332		8,755
DEFENCE SERVICES.....	1970-71	1,743,492	3,938	47,265	70,497	1,857,316*
	1969-70	1,716,680	9,274	47,747	58,981	1,814,134*
DEFENCE RESEARCH.....	1970-71	45,863	131	3,684	2,760	52,176
	1969-70	44,121	319	2,966	1,315	48,083
MUTUAL AID.....	1970-71	14,384				14,384
	1969-70	14,112				14,112
CIVIL EMERGENCY MEASURES.....	1970-71	5,017	65	566		5,518
	1969-70	4,991	100	647		5,538
Total Department.....	1970-71	1,815,681	4,134	52,819	73,257	1,937,623
	1969-70	1,787,372	9,738	52,692	60,296	1,890,622
Defence Construction (1951) Limited.....	1970-71	2,195		26	10	2,231
	1969-70	2,136		16	14	2,166
Grand Total.....	1970-71	1,817,876	4,134	52,845	73,267	1,939,854
	1969-70	1,789,508	9,738	52,708	60,310	1,892,788

*NOTE—Total cost of Programs in this column does *not* include expenditures from the Special Account which was established to receive revenues from the sale of surplus lands, buildings and materials. The expenditures from the Special Account were as follows:

	(\$000)
1970-71.....	782
1969-70.....	9,790

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Civilian control and policy management	4,278	3,838					4,278	3,838
Administrative services.....	1,917	1,622		109	14	14	1,931	1,745
Information services.....	972	843					972	843
Assistance to military associations, institutes and other organizations.....					546	499	546	499
	7,167	6,303		109	560	513	7,727	6,925
Add: services provided by other departments.....	1,304	1,304					1,304	1,304
Total cost of program.....	8,471	7,607		109	560	513	9,031	8,229
DEFENCE SERVICES PROGRAM								
Canadian security.....	575,051	580,500*	178,464	158,872*			753,515	739,372*
North American security.....	184,597	191,400*	22,613	20,600*			207,210	212,000*
Military contributions to NATO.....	104,086	104,000*	7,503	7,000*			111,589	111,000*
Support of international peacekeeping, military assistance and international liaison.....	12,860	13,000*					12,860	13,000*
General military support services.....	524,306	521,511*	37,509	33,000*	735	740	562,550	555,251*
Military pensions, pension contributions and other benefits.....	217,072	217,072			9,202	9,202	226,274	226,274
	1,617,972	1,627,483	246,089	219,472	9,937	9,942	1,873,998	1,856,897
Less: amounts recoverable.....	96,595	112,623					96,595	112,623
expenditures financed from proceeds from sales.....			24,520	782			24,520	782
	1,521,377	1,514,860	221,569	218,690	9,937	9,942	1,752,883	1,743,492
Deduct: receipts credited to revenue.....	10,000	3,938					10,000	3,938
Add: services provided by other departments.....	47,265	47,265					47,265	47,265
accommodation provided by this department.....	70,497	70,497					70,497	70,497
Total cost of program.....	1,629,139	1,628,684	221,569	218,690	9,937	9,942	1,860,645	1,857,316
DEFENCE RESEARCH PROGRAM								
Defence research and preliminary development.....	28,378	27,109	4,929	5,578		50	33,307	32,737
Direct analytical support for the minister and Canadian Forces.....	1,971	1,852	10	22			1,981	1,874
Defence scientific liaison and information services.....	2,067	1,590	17	45			2,084	1,635
Stimulation and support of defence research.....					7,500	7,500	7,500	7,500
Central administration.....	2,763	2,376	43	27	5	5	2,811	2,408
	35,179	32,927	4,999	5,672	7,505	7,555	47,683	46,154
Less: receipts and revenues credited to the vote.....	250	291					250	291
	34,929	32,636	4,999	5,672	7,505	7,555	47,433	45,863
Deduct: receipts credited to revenue.....	130	131					130	131
Add: services provided by other departments.....	3,739	3,684					3,739	3,684
accommodation provided by this department.....	1,912	2,760					1,912	2,760
Total cost of program.....	40,450	38,949	4,999	5,672	7,505	7,555	52,954	52,176

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
MUTUAL AID PROGRAM								
Financial contributions to NATO military activities.....					14,190	14,298	14,190	14,298
Transfer of equipment to NATO Nations					1,010	739	1,010	739
					15,200	15,037	15,200	15,037
<i>Deduct:</i> materiel drawn from service stocks.....					800	653	800	653
					14,400	14,384	14,400	14,384
<i>Add:</i> mutual Aid activities funded from defence services programs of current and prior years.....					800	653	800	653
Total cost of program.....					15,200	15,037	15,200	15,037
CIVIL EMERGENCY MEASURES PROGRAM								
Long range planning.....	400	400	137	131			537	531
National survival and recovery program	508	476	57		3,000	3,000	3,565	3,476
Training, development and exercises.....	520	522		26			520	548
Administration.....	486	462					486	462
	1,914	1,860	194	157	3,000	3,000	5,108	5,017
<i>Deduct:</i> receipts credited to revenue.....			60		65	65	125	65
<i>Add:</i> services provided by other departments.....	566	566					566	566
Total cost of program.....	2,480	2,426	134	157	2,935	2,935	5,549	5,518
Defence Construction (1951) Limited								
Procurement of major construction and maintenance of buildings and works....	4,407	4,529					4,407	4,529
<i>Less:</i> reimbursement for services rendered to departments and agencies	2,204	2,334					2,204	2,334
	2,203	2,195					2,203	2,195
<i>Add:</i> services provided by other departments.....	26	26					26	26
accommodation provided by this department.....	10	10					10	10
Total cost of program.....	2,239	2,231					2,239	2,231

*NOTE—Estimated expenditures.

Grants, Contributions and Other Transfer Payments

Department	1970-71	1970-71	1969-70
	Appropriations	Expenditures	Expenditures
	\$	\$	\$
ADMINISTRATION PROGRAM			
Civil Pensions and Annuities			
Mrs. Mary Whittington.....	200	200	200
Mrs. Eleanor F. Nixon.....	1,048	1,047	1,047
Mrs. Jessie Vernice Ward.....	949	949	949
Annuity to the widow of the late Honourable Norman McLeod Rogers.....	5,000	5,000	5,000
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968).....	6,720	6,718	6,720
Item not required for 1970-71.....			72
	13,917	13,914	13,988
Assistance to Military Associations, Institutes and Other Organizations			
Conference of Defence Associations.....	61,700	61,700	61,700
Rifle Associations			
Dominion of Canada.....	63,000	63,000	63,000
National Defence Headquarters.....	180	180	180
Alberta.....	2,025	2,025	2,025
British Columbia.....	2,025	2,025	2,025
Manitoba.....	2,025	2,025	2,025
New Brunswick.....	1,685	1,685	1,685
Newfoundland.....	180		
Nova Scotia.....	2,160	2,160	2,160
Ontario.....	4,590	4,590	4,590
Prince Edward Island.....	1,080	1,080	1,080
Quebec.....	3,375	3,375	3,375
Saskatchewan.....	1,485	1,485	1,485
Military, United Services Institutes and Others			
Air Cadet League of Canada.....	50,000	50,000	50,000
Navy League of Canada.....	50,000	50,000	50,000
Alberta United Services Institute.....	675	675	675
Cadet Services Association of Canada.....	2,000	2,000	2,000
Edmonton United Services Institute.....	675	675	675
Hamilton and District Officers Institute.....	900	900	900
Kingston United Services Institute.....	270	270	270
London United Services Institute.....	360	360	360
Lake of the Woods United Services Institute.....	180	180	180
Moncton United Services Institute.....	200		
Montreal United Services Institute.....	900	900	900
Moose Jaw Military Institute.....	270	270	270
Naval Officers Association.....	13,500	13,500	13,500
Peterborough United Services Institute.....	360	360	360
Prince Albert United Services Institute.....	180	180	180
Royal Canadian Air Force Association.....	18,000	18,000	18,000
Royal Canadian Air Force Benevolent Fund.....	4,500	4,500	4,500
Royal Military College Club of Canada.....	270	270	270
Royal Canadian Military Institute.....	1,800	1,800	1,800
Royal Canadian Naval Benevolent Fund.....	2,000	2,000	2,000
United Services Officers Club of Charlottetown.....	180	180	180
United Services Institute of Manitoba.....	450	450	450
United Services Institute of Nova Scotia.....	450	450	450
United Services Institute of Ottawa.....	675	675	675
United Services Institute of Quebec.....	450	450	450
United Services Institute of Regina.....	450	450	450
United Services Institute of Saskatoon.....	270		
United Services Institute of Vancouver.....	450	450	450
United Services Institute of Vancouver Island.....	450	450	450
Canadian Universities—Military Studies.....	250,000	202,984	207,399
	546,375	498,709	503,124
	560,292	512,623	517,112
DEFENCE SERVICES PROGRAM			
Transitional grant to the province of New Brunswick in respect of the Town of Oromocto.....	700,000	700,000	700,000
To assist in the formation of an Army Cadet League.....		4,870	
Payments under Parts I-IV of the Defence Services Pension Continuation Act.....	9,201,812	9,201,812	9,162,337
Exchequer Court awards.....	35,424	35,424	60,344
	9,937,236	9,942,106	9,922,681

Grants, Contributions and Other Transfer Payments—Concluded

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
	\$	\$	\$
DEFENCE RESEARCH PROGRAM			
Industrial research contributions—to foster defence research in Canadian industry by supporting selected applied research programs.....	4,500,000	4,499,938	4,027,943
University research contributions.....	3,000,000	3,000,000	3,000,000
Contributions to a NATO Defence Research project.....		50,000	
Transfer from Treasury Board Vote 5 contingencies—payment of an award under the Public Servants Inventions Act.....	5,000	5,000	
	7,505,000	7,554,938	7,027,943
MUTUAL AID PROGRAM			
Contributions to NATO infrastructure and military budgets.....	14,190,000	14,297,739	13,922,411
Materiel procured for transfer as Mutual Aid.....	210,000	86,644	189,848
	14,400,000	14,384,383	14,112,259
CIVIL EMERGENCY MEASURES PROGRAM			
Contributions to provinces and municipalities for civil defence purposes.....	3,000,000	3,000,000	3,000,000
	35,402,528	35,394,050	34,579,995

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Defence Services Program	Defence Research Program	Mutual Aid Program	Civil Emergency Measures Program	Total Department	Defence Construction (1951) Limited	Total
(1) Salaries and wages.....	5,603 5,078 <i>5,691</i>	235,148 233,214 <i>211,851</i>	22,314 21,341 <i>20,200</i>		1,097 1,044 <i>1,098</i>	264,162 260,677 <i>238,840</i>		264,162 260,677 <i>238,840</i>
(1) Other personnel costs.....	147 27 <i>65</i>	5,745 7,023 <i>9,840</i>	449 386 <i>426</i>		8 8 <i>17</i>	6,349 7,444 <i>10,348</i>		6,349 7,444 <i>10,348</i>
(1) Pay of the Forces.....	557 502 <i>478</i>	708,763 712,318 <i>702,799</i>	414 408 <i>318</i>			709,734 713,228 <i>703,595</i>		709,734 713,228 <i>703,595</i>
(1) Other personnel costs.....		28,764 28,089 <i>31,281</i>				28,764 28,089 <i>31,281</i>		28,764 28,089 <i>31,281</i>
(1) Government contribution to military pension funds.....		217,072 217,072 <i>165,752</i>				217,072 217,072 <i>165,752</i>		217,072 217,072 <i>165,752</i>
(2) Transportation and communications.....	410 387 <i>391</i>	77,105 85,635 <i>79,334</i>	855 864 <i>784</i>		277 266 <i>229</i>	78,647 87,152 <i>80,738</i>		78,647 87,152 <i>80,738</i>
(3) Information.....	193 151 <i>192</i>	4,084 4,201 <i>4,040</i>	56 45 <i>38</i>		60 66 <i>48</i>	4,393 4,463 <i>4,318</i>		4,393 4,463 <i>4,318</i>
(4) Professional and special services...	64 176 <i>56</i>	57,004 62,728 <i>66,411</i>	6,532 5,789 <i>5,690</i>		354 345 <i>253</i>	63,954 69,038 <i>72,410</i>		63,954 69,038 <i>72,410</i>
(5) Rentals.....	19 5 <i>1</i>	9,976 10,601 <i>10,064</i>	464 244 <i>494</i>			10,459 10,850 <i>10,559</i>		10,459 10,850 <i>10,559</i>
(6) Purchased repair and upkeep.....		93,593 99,155 <i>93,781</i>	538 735 <i>486</i>		1 56 <i>51</i>	94,132 99,946 <i>94,318</i>		94,132 99,946 <i>94,318</i>
(7) Utilities, materials and supplies...	109 58 <i>57</i>	177,759 176,174 <i>174,575</i>	3,485 3,632 <i>3,118</i>		109 69 <i>79</i>	181,462 179,933 <i>177,829</i>		181,462 179,933 <i>177,829</i>
(8) Construction and acquisition of land, buildings and equipment..		27,500 27,641 <i>20,615</i>	1,116 800 <i>482</i>		37 26 <i>99</i>	28,653 28,467 <i>21,196</i>		28,653 28,467 <i>21,196</i>
(9) Construction and acquisition of machinery and equipment.....		218,589 178,713 <i>236,359</i>	3,883 4,279 <i>5,000</i>		157 131 <i>115</i>	222,629 183,123 <i>241,474</i>		222,629 183,123 <i>241,474</i>
(10) Grants, contributions and other transfer payments.....	560 513 <i>517</i>	9,937 9,942 <i>9,923</i>	7,505 7,555 <i>7,028</i>	14,400 14,384 <i>14,112</i>	3,000 3,000 <i>3,000</i>	35,402 35,394 <i>34,580</i>		35,402 35,394 <i>34,580</i>
(12) All other expenditures.....	65 28 <i>20</i>	2,959 4,391 <i>2,856</i>	72 76 <i>57</i>		8 6 <i>2</i>	3,104 4,501 <i>2,935</i>	2,203 2,195 <i>2,136</i>	5,307 6,696 <i>5,071</i>
(1-12) Total.....	7,727 6,925 <i>7,468</i>	1,873,998 1,856,897 <i>1,819,481</i>	47,683 46,154 <i>44,121</i>	14,400 14,384 <i>14,112</i>	5,108 5,017 <i>4,991</i>	1,948,916 1,929,377 <i>1,890,173</i>	2,203 2,195 <i>2,136</i>	1,951,119 1,931,572 <i>1,892,309</i>
(13) Less: receipts and revenues credited to the vote.....		121,115 113,405 <i>102,801</i>	250 291 <i></i>			121,365 113,696 <i>102,801</i>		121,365 113,696 <i>102,801</i>
Total net expenditures.....	7,727 6,925 <i>7,468</i>	1,752,883 1,743,492 <i>1,716,680</i>	47,433 45,863 <i>44,121</i>	14,400 14,384 <i>14,112</i>	5,108 5,017 <i>4,991</i>	1,827,551 1,815,681 <i>1,787,372</i>	2,203 2,195 <i>2,136</i>	1,829,754 1,817,876 <i>1,789,508</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italics type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Replacement of material Account	Surplus Crown Assets Account	Defence Construction (1951) Limited	Total
RECEIPTS—					
Operating—					
Annual appropriations.....	1,589,337			2,195	1,591,532
Statutory appropriations.....	226,344				226,344
Credited to appropriations.....	113,696			2,334	116,030
Credited to revenue.....	4,134				4,134
Capital—					
Sales.....		1,160	13,004		14,164
	1,933,511	1,160	13,004	4,529	1,952,204
OUTLAYS—					
Operating—					
Goods and services.....	1,668,668			4,529	673,197
Grants and contributions.....	35,299				35,299
Capital.....	225,410	310	782		226,502
Credited to revenue.....	4,134				4,134
	1,933,511	310	782	4,529	1,939,132
Net receipts or net outlays (—).....	nil	850	12,222	nil	13,072

Revenues

Department Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	1,053,457 40	437,210 90
B Privileges, licences and permits.....	9,226 90	57,572 08
C Refunds of previous years' expenditure.....	2,814,589 16	5,925,603 73
D Miscellaneous.....	125,831 65	348,231 50
Total.....	\$4,003,105 11	\$7,381,625 20

Details

Non-Tax Revenue—		
A Return on investments:		
Interest on mortgages arranged by Central Mortgage and Housing Corporation.....	1,049,000	
Sundries.....	4,457	
		1,053,457 9,227
B Privileges, licences and permits.....		
C Refunds of previous years' expenditure:		
Refunds by the Government of the United States in respect of Canadian Forces contracts \$1,707,755; refunds on Canadian Forces contracts resulting from audit and adjustments \$562,253; reimbursement of excess royalties—Orenda Ltd \$46,000; miscellaneous refunds \$498,581.....		2,814,589
D Miscellaneous:		
Pensions contributions, Defence Services Pension Continuation Act.....	125,732	
Miscellaneous interest and premiums.....	100	125,832
Total.....		\$4,003,105

Defence Research Board
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
E Return on investments.....	31 62	615 44
F Refunds of previous years' expenditure	130,427 22	28,340 08
G Miscellaneous.....	92 05	
Total.....	\$130,550 89	\$ 28,955 52

Details

Non-Tax Revenue—		
E Return on investments.....		32
F Refunds of previous years' expenditure:		
Unexpended balance of extramural research grants, \$27,287; refunds on other contracts \$41,179 reimbursement from NATO \$48,708; sundries \$13,253		130,427
G Miscellaneous.....		92
Total.....		\$130,551

Appendix 1

Canadian Forces Superannuation Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1971

Balance as at March 31, 1970.....	3,306,389,329
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RECEIPTS

Contributions by personnel.....	39,177,518
Contributions by the government.....	70,407,049
Actuarial liability adjustments.....	107,500,000
Interest.....	135,639,296
Transfers from other pension funds.....	1,361
Other.....	52,848
	352,778,072
	\$3,659,167,401

DISBURSEMENTS

Pension and retiring allowance payments.....	82,051,110
Cash termination allowance and return of contributions.....	6,289,281
Transfer to public service superannuation account (Treasury Board).....	147,604
Other.....	40,675
	88,528,670
Balance as at March 31, 1971.....	3,570,638,731
	\$3,659,167,401

Appendix 2

Regular Forces Death Benefit Account

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1971

Balance as at March 31, 1970.....	20,695,869
-----------------------------------	------------

RECEIPTS

Contributions by participants.....	1,987,383
Government's contribution.....	416,142
Single premiums payable by the Government in respect of Regular Forces participants who become entitled to a basic benefit of \$500 without contribution.....	23,829
Interest.....	836,623
	3,263,977
	\$23,959,846

DISBURSEMENTS

Benefits paid in respect of participants who at the time of death were members of the Regular Forces or who were elective Regular Forces participants to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act.....	2,499,850
Balance as at March 31, 1971.....	21,459,996
	\$23,959,846

Experimental Design. The study was designed to test the hypothesis that the development of the visual system is dependent on the presence of retinal ganglion cell (RGC) axons in the visual cortex. The study was conducted in two phases. In the first phase, the effect of RGC axon loss on the development of the visual cortex was examined. In the second phase, the effect of RGC axon loss on the development of the visual cortex was examined in the presence of a visual stimulus.

Phase 1: RGC Axon Loss and Visual Cortex Development. The study was conducted in two groups of mice. The first group was the control group, which was allowed to develop normally. The second group was the RGC axon loss group, which was subjected to a procedure that resulted in the loss of RGC axons. The procedure involved the injection of a toxin into the retina, which resulted in the death of RGC axons. The mice were then allowed to develop normally.

Phase 2: RGC Axon Loss and Visual Cortex Development in the Presence of a Visual Stimulus. The study was conducted in two groups of mice. The first group was the control group, which was allowed to develop normally. The second group was the RGC axon loss group, which was subjected to a procedure that resulted in the loss of RGC axons. The mice were then allowed to develop normally in the presence of a visual stimulus.

Results. The results of the study showed that the development of the visual cortex is dependent on the presence of RGC axons. In the control group, the visual cortex developed normally. In the RGC axon loss group, the visual cortex did not develop normally. The results also showed that the development of the visual cortex is dependent on the presence of a visual stimulus. In the control group, the visual cortex developed normally in the presence of a visual stimulus. In the RGC axon loss group, the visual cortex did not develop normally in the presence of a visual stimulus.

Conclusions. The study concluded that the development of the visual system is dependent on the presence of RGC axons and a visual stimulus. The results suggest that the visual cortex is a highly plastic structure that can adapt to changes in the environment.

Introduction. The visual system is a complex system that is responsible for the processing of visual information. The visual system consists of the eye, the optic nerve, the optic chiasm, the optic tract, the lateral geniculate nucleus, the optic radiations, and the visual cortex. The visual cortex is the part of the brain that is responsible for the processing of visual information. The visual cortex is a highly plastic structure that can adapt to changes in the environment.

Methods. The study was conducted in two phases. In the first phase, the effect of RGC axon loss on the development of the visual cortex was examined. In the second phase, the effect of RGC axon loss on the development of the visual cortex was examined in the presence of a visual stimulus.

Results. The results of the study showed that the development of the visual cortex is dependent on the presence of RGC axons. In the control group, the visual cortex developed normally. In the RGC axon loss group, the visual cortex did not develop normally. The results also showed that the development of the visual cortex is dependent on the presence of a visual stimulus. In the control group, the visual cortex developed normally in the presence of a visual stimulus. In the RGC axon loss group, the visual cortex did not develop normally in the presence of a visual stimulus.

Conclusions. The study concluded that the development of the visual system is dependent on the presence of RGC axons and a visual stimulus. The results suggest that the visual cortex is a highly plastic structure that can adapt to changes in the environment.

SECTION 15

1970-71
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

CONTENTS

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National Health and Welfare

The Minister of National Health and Welfare is responsible for the Department proper consisting of seven programs and for the agency listed below.

Department

The objectives of the Department are:

ADMINISTRATION PROGRAM—To provide central direction, management and service to the department.

HEALTH SERVICES PROGRAM—To promote, preserve, and improve the health of the people of Canada.

HEALTH INSURANCE AND RESOURCES PROGRAM—To make accessible high quality health services to all Canadians.

MEDICAL SERVICES PROGRAM—To promote, improve and preserve the health of groups whose care, by legislation or custom has been assigned to the department.

FOOD AND DRUG SERVICES PROGRAM—To protect the Canadian consumer from health hazards and fraud in the manufacture, importation, advertising and sale of foods, drugs, cosmetics, medical devices and hazardous products.

WELFARE SERVICES PROGRAM—To promote and improve the social security and social welfare of the people of Canada.

FITNESS AND AMATEUR SPORT PROGRAM—To encourage, promote and develop fitness, amateur sport and physical recreation for Canadians.

Medical Research Council

The main objective of the Medical Research Council Program is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
1 Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan and the grants listed in the Estimates.....	\$ 5,696,000 00			
1a.....	475,000 00			
1c To authorize the transfer of \$454,999 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 20.....	454,999 00			
Transfer from Treasury Board Vote 5.....	510,648 00			
	7,136,648 00	7,025,434 23	111,213 77	5,672,576 45
Stat. Minister of National Health and Welfare—				
Salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
	7,153,647 92	7,042,434 15	111,213 77	5,689,576 37
HEALTH SERVICES PROGRAM				
5 Program expenditures, including recoverable expenditures on behalf of the Canada Pension Plan and authority to spend revenue received during the year.	\$ 8,075,000 00			
5a.....	165,000 00			
	8,240,000 00	8,105,340 37	134,659 63	7,977,281 26
HEALTH INSURANCE AND RESOURCES PROGRAM				
10 Operating expenditures.....	1,604,000 00	1,409,081 13	194,918 87	1,309,066 67
15 The grants listed in the Estimates, contributions and authority to make commitments during the current fiscal year of \$2,300,000 for contributions for the improvement of health services.....	25,294,000 00	19,571,324 54	5,722,675 46	69,062,190 03
Stat. Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act.....	734,323,132 53	734,323,132 53		635,909,838 25
Stat. Contributions to the provinces under the Medical Care Act	400,497,393 00	400,497,393 00		180,954,106 02
Stat. Contributions to the provinces pursuant to the Health Resources Fund.....	37,500,000 00	37,500,000 00		34,382,977 69
	1,199,218,525 53	1,193,300,931 20	5,917,594 33	921,618,178 66
MEDICAL SERVICES PROGRAM				
20 Program expenditures, contributions and authority to spend revenue received during the year.....	\$48,300,000 00			
Transfer to—				
Vote 1.....	\$ 454,999 00			
Vote 30.....	103,999 00			
	558,998 00			
	47,741,002 00	45,438,942 93	2,302,059 07	40,619,244 11
Expenditures from appropriations not required for 1970-71				2,290 29
	47,741,002 00	45,438,942 93	2,302,059 07	40,621,534 40
FOOD AND DRUG SERVICES PROGRAM				
25 Program expenditures.....	\$15,817,000 00			
25a.....	22,000 00			
	15,839,000 00	15,556,000 57	282,999 43	12,181,120 13
WELFARE SERVICES PROGRAM				
30 Operating expenditures, including recoverable expenditures on behalf of the Canada Pension Plan.....	\$12,326,000 00			
30c to authorize the transfer of \$103,999 from National Health and Welfare Vote 20, Appropriation Act No. 3, 1970 and \$433,000 from National Health and Welfare Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			

Appropriations and Expenditures—Concluded

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balance	1969-70 Expenditures
		\$	\$	\$	\$
WELFARE SERVICES PROGRAM—Concluded					
	Transfer from				
	Vote 20.....	103,999 00			
	Vote 35.....	433,000 00			
		12,863,000 00	12,426,978 05	436,021 95	10,094,763 88
35	The grants listed in the estimates and contributions.....	\$ 5,999,000 00			
	Transfer to vote 30.....	433,000 00			
		5,566,000 00	5,459,162 79	106,837 21	5,632,986 36
Stat.	Family allowances payments.....	557,877,824 34	557,877,824 34		560,049,928 98
Stat.	Youth allowances payments.....	58,020,099 35	58,020,099 35		55,101,899 58
Stat.	Old age assistance and blind and disabled persons allowances—payment of federal share.....	5,034,921 30	5,034,921 30		6,961,011 16
Stat.	Canada assistance plan—payments to the provinces including residual payments under the Unemployment Assistance Act.....	391,643,349 24	391,643,349 24		294,260,056 66
		1,031,005,194 23	1,030,462,335 07	542,859 16	932,100,646 62
FITNESS AND AMATEUR SPORT PROGRAM					
40	Operating expenditures.....	775,000 00	671,076 22	103,923 78	335,452 00
Stat.	Payments.....	4,661,324 58	4,661,324 58		4,984,362 56
		5,436,324 58	5,332,400 80	103,923 78	5,319,814 56
		2,314,633,694 26	2,305,238,385 09	9,395,309 17	1,925,508,152 00
Medical Research Council					
45	Program expenditures.....	404,000 00	402,590 04	1,409 96	324,386 22
50	The grants listed in the Estimates.....	33,962,000 00	33,962,000 00		30,891,000 00
		34,366,000 00	34,364,590 04	1,409 96	31,215,386 22
	Total.....	2,348,999,694 26	2,339,602,975 13	9,396,719 13	1,956,723,538 22

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost programs
Department						
ADMINISTRATION.....	1970-71	7,043	10	1,606		8,639
	1969-70	5,690	51	1,551		7,190
HEALTH SERVICES.....	1970-71	8,105		2,859		10,964
	1969-70	7,977		2,813		10,790
HEALTH INSURANCE AND RESOURCES.....	1970-71	1,193,301	308	392		1,193,385
	1969-70	921,618	308	332		921,642
MEDICAL SERVICES.....	1970-71	45,439		6,355	1,835	53,629
	1969-70	40,621		7,097	1,695	49,413
FOOD AND DRUG SERVICES.....	1970-71	15,556	768	3,656		18,444
	1969-70	12,181	281	3,380		15,280
WELFARE SERVICES.....	1970-71	1,030,462	34	4,465		1,034,893
	1969-70	932,101	71	5,207		937,237
FITNESS AND AMATEUR SPORT.....	1970-71	5,332	144	111		5,299
	1969-70	5,320	145	80		5,255
TOTAL DEPARTMENT.....	1970-71	2,305,238	1,264	19,444	1,835	2,325,253
	1969-70	1,925,508	856	20,460	1,695	1,946,807
Medical Research Council Program.....	1970-71	34,365	179	95		34,281
	1969-70	31,215	76	89		31,228
Total.....	1970-71	2,339,603	1,443	19,539	1,835	2,359,534
	1969-70	1,956,723	932	20,549	1,695	1,978,035

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental executive.....	1,557	1,546			400	366	1,957	1,912
Advisory and support services.....	5,351	5,285					5,351	5,285
	6,908	6,831			400	366	7,308	7,197
Less: Receipts and revenues credited to the vote.....	154	154					154	154
Net totals.....	6,754	6,677			400	366	7,154	7,043
Deduct: Receipts credited to revenue....	10	10					10	10
Add: Services provided by other departments.....	1,606	1,606					1,606	1,606
Total cost of program.....	8,350	8,273			400	366	8,750	8,639
HEALTH SERVICES PROGRAM								
Administration.....	508	432					508	432
Child and adult health services.....	844	886					844	886
Environmental health services.....	3,570	3,333	285	431			3,855	3,764
Laboratory of hygiene.....	1,810	1,860	30	102			1,840	1,962
Emergency health services.....	510	583					510	583
Rehabilitation services.....	2,408	2,252					2,408	2,252
	9,650	9,346	315	533			9,965	9,879
Less: Receipts and revenues credited to the vote.....	1,725	1,774					1,725	1,774
Net totals.....	7,925	7,572	315	533			8,240	8,105
Add: Services provided by other departments.....	2,859	2,859					2,859	2,859
Total cost of program.....	10,784	10,431	315	533			11,099	10,964
HEALTH INSURANCE AND RESOURCES PROGRAM								
Program management.....	169	218	1				170	218
Ensuring the provision of hospital care services.....	346	239			734,344	734,344	734,690	734,583
Ensuring the provision of medical care services.....	150	126	2		400,497	400,497	400,649	400,623
Health manpower development.....	285	156	4		39,028	38,955	39,317	39,111
Improvement in quality and efficiency of health services.....	646	670	1		23,745	18,096	24,392	18,766
	1,596	1,409	8		1,197,614	1,191,892	1,199,218	1,193,301
Deduct: Receipts credited to revenue....	308	308					308	308
Add: Services provided by other departments.....	392	392					392	392
Total cost of program.....	1,680	1,493	8		1,197,614	1,191,892	1,199,302	1,193,385
MEDICAL SERVICES PROGRAM								
Administration.....	3,219	3,711	43	251			3,262	3,962
Civil aviation medical assessment.....	205	194					205	194
Public service health.....	1,569	2,412	24	14			1,593	2,426
Indian health services.....	32,391	29,857	2,389	3,750	639	767	35,419	34,374
Northern health services.....	9,224	8,598	1,027	2,275			10,251	10,873
Immigration medical services.....	2,321	1,547	7	1			2,328	1,548
Quarantine services.....	789	616	1				790	616
Sick mariner's service.....		815						815
	49,718	47,750	3,491	6,291	639	767	53,848	54,808

Programs by Activities — *Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
MEDICAL SERVICES PROGRAM—<i>Concluded</i>								
<i>Less:</i> Receipts and revenues credited to the vote.....	6,107	9,369					6,107	9,369
Net totals.....	43,611	38,381	3,491	6,291	639	767	47,741	45,439
<i>Add:</i> Services provided by other departments.....	6,355	6,355					6,355	6,355
accommodation provided by this department.....	1,835	1,835					1,835	1,835
Total cost of program.....	51,801	46,571	3,491	6,291	639	767	55,931	53,629
FOOD AND DRUG SERVICES PROGRAM								
Administration.....	4,085	4,111	986	580			5,071	4,691
Regulatory.....	2,108	1,825	4	9			2,112	1,834
Surveillance.....	3,338	3,131	131	188			3,469	3,319
Enforcement.....	1,257	1,700	49	58			1,306	1,758
Research.....	2,809	2,893	278	377			3,087	3,270
Education.....	790	679	4	5			794	684
	14,387	14,339	1,452	1,217			15,839	15,556
<i>Deduct:</i> Receipts credited to revenue....	768	768					768	768
<i>Add:</i> Services provided by other departments.....	3,656	3,656					3,656	3,656
Total cost of program.....	17,275	17,227	1,452	1,217			18,727	18,444
WELFARE SERVICES PROGRAM								
Income maintenance.....	17,284	16,414			618,665	618,614	635,949	635,028
Welfare assistance and services.....	1,133	1,225			399,477	399,421	400,610	400,646
Emergency welfare services.....	186	203					186	203
International welfare services.....	223	141					223	141
	18,826	17,983			1,018,142	1,018,035	1,036,968	1,036,018
<i>Less:</i> Receipts and revenues credited to the vote.....	5,963	5,556					5,963	5,556
Net totals.....	12,863	12,427			1,018,142	1,018,035	1,031,005	1,030,462
<i>Deduct:</i> Receipts credited to revenue....	34	34					34	34
<i>Add:</i> Services provided by other departments.....	4,465	4,465					4,465	4,465
Total cost of program.....	17,294	16,858			1,018,142	1,018,035	1,035,436	1,034,893
FITNESS AND AMATEUR SPORT PROGRAM								
Program management.....	775	671					775	671
Fitness and amateur sport payments.....					4,661	4,661	4,661	4,661
	775	671			4,661	4,661	5,436	5,332
<i>Deduct:</i> Receipts credited to revenue....	144	144					144	144
<i>Add:</i> Services provided by other departments.....	111	111					111	111
Total cost of program.....	742	638			4,661	4,661	5,403	5,299
Medical Research Council								
Administration.....	404	403					404	403
Grants and Scholarships.....					33,962	33,962	33,962	33,962
	404	403			33,962	33,962	34,366	34,365
<i>Deduct:</i> Receipts credited to revenue....	179	179					179	179
<i>Add:</i> Services provided by other departments.....	95	95					95	95
Total cost of program.....	320	319			33,962	33,962	34,282	34,281

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
ADMINISTRATION PROGRAM			
Health grants and welfare grants under terms and conditions approved by the Treasury Board, for research and demonstration activities in the field of mental retardation.....	400	366	488
HEALTH INSURANCE AND RESOURCES PROGRAM			
Professional training grant to assist the provinces, the Northwest Territories and the Yukon Territory in an extended program for the training of health and hospital personnel under terms and conditions approved by the Governor in Council, including authority to make commitments for the current year not to exceed a total amount of \$2,106,100 to be allocated as follows:			
Newfoundland.....	59	55	53
Nova Scotia.....	83	83	132
Prince Edward Island.....	20	20	21
New Brunswick.....	69	69	66
Quebec.....	579		
Ontario.....	718	699	690
Manitoba.....	103	103	147
Saskatchewan.....	101	100	98
Alberta.....	158	130	225
British Columbia.....	207	193	174
Northwest Territories.....	6	3	
Yukon Territory.....	3		
	2,106	1,455	1,606
Less—Estimated amount required to fall due during the fiscal year but not required for payments estimated at \$578,773 to the Province of Quebec which will be made in accordance with the agreements reached under the Established Programs (Interim Arrangements) Act.....	579		
	1,527	1,455	1,606
Grant to Canadian Foundation on Alcoholism.....	15	15	15
Grant to Canadian Mental Health Association.....	25	25	25
Grant to Canadian Paraplegic Association.....	15	15	15
Grant to Canadian Public Health Association.....	8	8	7
Grant to Canadian Red Cross Society.....	10	10	10
Grant to Canadian Tuberculosis Association.....	20	20	20
Grant to Health League of Canada.....	15	15	15
Grant to St. John Ambulance Association.....	20	20	20
Grant to Traffic Injury Research Foundation.....	25	25	25
Grant to Victorian Order of Nurses.....	20	20	20
Grants to Health Organizations to Assist in carrying out studies, research and demonstrations....			77
	173	173	249
General health grants to the provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates and under terms and conditions approved by the Governor in Council, including authority to make commitments for the current year not to exceed a total amount of \$20,782,749			
Assistance to the provinces, the Northwest Territories and the Yukon Territory within the fields and under the terms set out hereunder:			
A General public health grant to assist in extending and improving health services;			
B Tuberculosis control grant to assist in an extended program for the prevention and treatment of tuberculosis; including rehabilitation and free treatment;			
C Mental health grant to assist in an extended program for the prevention and treatment of mental illness, including rehabilitation and free treatment;			
D Cancer control grant to assist in an approved program for the detection and treatment of cancer, with the cost thereof to be paid from the provincial share of the said grant up to an amount equal to one-half of the amount expended thereon by the province;			
E Medical rehabilitation and crippled children grant to assist in an approved program, including the prevention and treatment of crippling conditions in children and adults with the cost thereof to be paid from the provincial share of the said grant up to an amount equal to one-half of the amount expended thereon by the province;			
F Child and maternal health grant to assist in an accelerated and intensified program for the improvement of maternity, infant and child care;			

Grants, Contributions and Other Transfer Payments—Continued

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
HEALTH INSURANCE AND RESOURCES PROGRAM—Concluded			
G Public health research grant to assist in stimulating and developing public health research and the conduct of surveys and studies;			
And to be allocated to the provinces, the Northwest Territories and the Yukon Territory, as follows:			
Public health research grant (not allocated to specific provinces).....	4,844	3,588	3,942
Medical rehabilitation and crippled children grant (not allocated to specific provinces).....	150	149	183
Other health grants—			
Newfoundland.....	468	457	698
Nova Scotia.....	631	631	900
Prince Edward Island.....	168	168	251
New Brunswick.....	533	533	804
Quebec.....	4,427	920	736
Ontario.....	5,245	5,211	7,709
Manitoba.....	779	777	1,118
Saskatchewan.....	762	762	1,149
Alberta.....	1,183	1,182	1,674
British Columbia.....	1,522	1,521	2,230
Northwest Territories.....	49	49	76
Yukon Territory.....	22	25	37
General public health grant (portion not allocated to specific provinces).....			271
	20,783	15,973	21,778
Less—Estimated amount required for commitments to fall due during the fiscal year in accordance with the general health grants detailed above but not required for payments estimated at \$3,715,862 to the Province of Quebec which will be made by the Department of Finance in accordance with the agreements reached under the Established Programs (Interim Arrangements) Act and \$1,094,214 to other provinces.....	4,810		
	15,973	15,973	21,778
Grant to the Narcotic Addiction Foundation of British Columbia.....			200
Contributions to the provinces under agreements entered into pursuant to the Hospital Insurance and Diagnostic Services Act.....	734,323	734,323	635,910
Amount to be credited to the hospital insurance supplementary fund established by National Health and Welfare Vote 17a, Appropriation Act No. 9, 1966, for payments in respect of the cost of insured services incurred by a person, who through no fault of his own, ceased to be eligible for and entitled to insured services under the Hospital Insurance and Diagnostic Services Act.....	21	21	
Contributions to the provinces under the Medical Care Act.....	400,497	400,497	180,954
Contributions to the provinces pursuant to the Health Resources Fund Act.....	37,500	37,500	34,383
Contributions, under terms and conditions approved by the Governor in Council, to persons and organizations to support activities of national importance for the improvement of health services including authority to make commitments for the current year not to exceed a total amount of \$2,300,000.....	2,100	1,950	1,062
Contributions for hospital construction to the provinces, the Northwest Territories and the Yukon Territory to meet prior years commitments.....	5,500		44,167
	1,197,614	1,191,892	920,309
MEDICAL SERVICES PROGRAM			
Payments to hospitals and other institutions which care for Indians and Eskimos as contributions toward the construction of hospitals and related facilities.....	639	767	460
WELFARE SERVICES PROGRAM			
Family allowances payments.....	557,878	557,878	560,050
Youth allowances payments.....	58,020	58,020	55,102
Family assistance, under such terms and conditions as may be approved by the Treasury Board, in respect of children of immigrants and settlers.....	2,767	2,716	2,857
Grants to Welfare Organizations—			
Canadian National Institute for the Blind.....	55	55	555
L'Association Canadienne Française des aveugles.....	6	6	6
L'Institut Nazareth de Montreal.....	4	4	4
Canadian Association for Mentally Retarded.....	40	40	40
Montreal Association for the Blind.....	4	4	4
Canadian Safety Council.....	45	45	45
Canadian Rehabilitation Council for the Disabled.....	35	35	35
Canadian Council on Children and Youth.....	10	10	10
Canadian Welfare Council.....	90	90	153
Canadian Conference on Social Welfare.....	5	5	
International Conference on Social Welfare.....	5	5	

Grants, Contributions and Other Transfer Payments—*Concluded*

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
WELFARE SERVICES PROGRAM—<i>Concluded</i>			
Contributions under terms and conditions approved by the Governor in Council to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	2,500	2,444	1,924
Canada assistance plan—Payments to the provinces including residual payments under the Unemployment Assistance Act	391,643	391,643	294,260
Blind persons allowances—payment of federal share of allowances	1,630	1,630	1,852
Disabled persons allowances—payment of federal share of allowances	3,565	3,565	4,401
Old Age Assistance—payment of federal share of assistance	160 cr	160 cr	708
	<u>1,018,142</u>	<u>1,018,035</u>	<u>922,006</u>
FITNESS AND AMATEUR SPORT PROGRAM			
Fitness and amateur sport—payments	4,661	4,661	4,984
Total Department	<u>2,221,456</u>	<u>2,215,721</u>	<u>1,848,247</u>
Medical Research Council			
Scholarships and grants in aid of research	33,962	33,962	30,891
Grand Total	<u>\$2,255,418</u>	<u>\$2,249,683</u>	<u>\$1,879,138</u>

Net expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Health Services Program	Health Insurance and Resources Program	Medical Services Program	Food and Drug Services Program	Welfare Services Program	Fitness and Amateur Sport Program	Total Depart- ment	Medical Research Council
(1) Salaries and wages.....	4,963 4,950 3,904	7,471 7,056 6,822	1,314 1,080 1,055	20,520 20,769 19,220	11,746 10,914 9,013	15,743 14,686 12,300	444 337 262	62,201 59,792 52,576	224 219 179
(1) Other personnel costs.....	1 17 4	11 5	14 1	1,612 1,449 1,345	27 19 7	56 23	3	1,642 1,566 1,388	
(2) Transportation and communications.....	365 595 251	408 389 388	142 156 134	4,016 5,123 4,105	695 743 487	1,371 1,315 1,051	100 118 44	7,097 8,439 6,460	63 96 73
(3) Information.....	265 190 57	239 173 213	20 5 10	55 25 22	173 112 50	283 306 404	100 14 1	1,135 822 757	13 24 1
(4) Professional and special services.....	101 547 217	517 514 559	78 77 57	15,943 12,312 13,852	781 1,376 772	103 281 306	76 133	17,599 15,240 15,763	58 26 20
(5) Rentals.....	21 18 19	167 150 116	1 1	557 335 215	42 38 27	67 59	7	855 600 377	25 15 19
(6) Purchased repairs and upkeep.....	8 15 5	32 45 36	1 2 1	591 304 354	47 53 55	21 21		700 440 451	1 1
(7) Utilities, materials, supplies and livestock	296 295 259	808 854 985	32 38 43	6,412 7,261 6,592	870 826 898	504 457 550	40 23 24	8,962 9,754 9,351	21 23 28
(8) Construction and acquisition of land, buildings, and equipment.....		1		2,531 4,058 1,623	750 170 2			3,281 4,229 1,625	
(9) Construction and acquisition of machinery and equipment.....	117 119	315 684 492	8 34	960 2,342 867	702 1,304 870	121	42	1,985 4,644 2,348	3 2
(10) Grants, contributions and other transfer payments.....	400 366 488		1,197,614 1,191,892 920,309	639 767 460		1,018,142 1,018,035 922,006	4,661 4,661 4,984	2,221,456 2,215,721 1,848,247	33,962 33,962 30,891
(12) All other expenditures.....	886 87 492	8 2 3	8 2 8	12 63 40	8 1	734 681 421	15 836 2	1,669 836 966	1 1
(1-12) Total.....	7,308 7,197 5,815	9,965 9,879 9,619	1,199,218 1,193,301 921,618	53,848 54,808 48,695	15,839 15,556 12,181	1,036,968 1,036,018 937,061	5,436 5,332 5,320	2,328,582 2,322,091 1,940,309	34,366 34,365 31,215
(13) Less: receipts and revenues credited to the vote.....	154 154 125	1,725 1,774 1,642		6,107 9,369 8,074		5,963 5,556 4,960		13,949 16,853 14,801	
Total net expenditures.....	7,154 7,043 5,690	8,240 8,105 7,977	1,199,218 1,193,301 921,618	47,741 45,439 40,621	15,839 15,556 12,181	1,031,005 1,030,462 932,101	5,436 5,332 5,320	2,314,633 2,305,238 1,925,508	34,366 34,365 31,215

Amounts in roman type are 1970-71 estimates
 Amounts in bold face type are 1970-71 expenditures
 Amounts in *italic* type are 1969-70 expenditures

Departmental Summary

(in thousands of dollars)

	Department	Medical Research Council	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	115,663	34,365	150,028
Statutory appropriations.....	2,189,575		2,189,575
Credited to appropriations....	16,853		16,853
Credited to revenue.....	1,264	179	1,443
Total receipts.....	2,323,355	34,544	2,357,899
OUTLAYS—			
Operating—			
Goods and services.....	98,329	403	98,732
Grants and contributions.....	2,215,721	33,962	2,249,683
Capital.....	8,041		8,041
Credits to revenue.....	1,264	179	1,443
Total outlays.....	2,323,355	34,544	2,357,899
Net receipts or net outlays (—)....	nil	nil	nil

Revenues

Department Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	68 04	
B Privileges, licences and permits.....	14,781 77	13,093 59
C Services and service fees.....	748 00	930 00
D Refunds of previous years' expenditure.....	505,859 66	573,945 06
E Miscellaneous.....	742,904 46	268,358 12
Total.....	\$1,264,361 93	\$ 856,326 77

Details

	1970-71	
Non-Tax Revenue—		
A Return on investments: Interest on loans to employees.....		68
B Privileges, licences and permits: Food and drugs, \$14,782.....		14,782
C Services and service fees: analysis fees \$748.....		748
D Refunds of previous years' expenditure:		
Departmental administration.....	9,789	
Fitness and amateur sport.....	144,513	
Food and drug.....	10,282	
General health and hospital construction grants.....	307,571	
Welfare services.....	33,705	
		505,860
E Miscellaneous:		
Fines and forfeitures: Food and drugs.....	737,765	
Sundries.....	5,139	
		742,904
Total.....		\$1,264,362

Medical Research Council
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	\$ 179,035 38	\$ 76,269 09

Appendix 1

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF DEPARTMENTAL HOSPITALS FOR THE YEAR ENDED MARCH 31, 1971

Operating costs			
Salaries, wages and allowances.....	\$9,330,591		
Medical and hospital supplies.....	695,421		
Food.....	668,476		
Fuel.....	932,800		
Repairs of buildings and equipment.....	124,601		
Other expenditures.....	2,293,842		
	<u>6,292,003</u>		14,045,731
Less: Recoverable—			
Total cash receipts			
Accounts receivable—March 31, 1971.....	\$ 2,916,403		
March 31, 1970.....	<u>1,249,241</u>		
		<u>1,667,162</u>	<u>4,624,841</u>
			\$9,420,890

- NOTE: 1 The operating costs as shown above do not include or reflect administration costs other than those directly associated with the hospitals, variations in inventories as between the beginning and ending of the fiscal year, similar variations with respect to accounts payable, or indirect costs not readily available.
- 2 A substantial portion of the net operating costs is attributable to a fairly large number of tuberculosis patients and custodial care patients.
- 3 A statement of operating costs and revenue by hospital is included under the Medical Services Program in miscellaneous statements at the end of Volume II.

Appendix 2

National Health and Welfare

STATEMENT OF OPERATING COSTS AND REVENUES OF SICK MARINER'S SERVICE FOR THE YEAR ENDED MARCH 31, 1971

	Type of Vessel			Total
	Canadian fishing vessels	Coasting vessels	Foreign vessels	
Expenditure.....	\$ 203,352	\$ 40,773	\$ 557,474	\$ 801,599 *
Revenue.....	8,399	26,431	679,465	714,295
Expenditure over revenue.....	\$ 194,953	\$ 14,342	\$ 121,991 Cr	\$ 87,304

* The above expenditures totalling \$801,599 do not include approximately \$275,000 of departmental overhead.

Appendix 3

National Health and Welfare

Canada Pension Plan Account

STATEMENT OF TRANSACTIONS FOR THE YEAR ENDED MARCH 31, 1971

Balance at April 1, 1970.....	2,932,257,696
Add:	
Contributions.....	812,867,182
Quebec Pension Plan refunds— re dual contributors.....	182,652
Interest on investment fund.....	202,658,808*
Interest on monthly operating balances.....	3,987,491
Revenue from computer operations.....	85,733
Recovery of melding costs OAS/GIS.....	150,000
Quebec Pension Plan share of central index costs.....	90,660
Adjustment of previous years' administrative costs.....	39,857
	<u>1,020,062,383</u>
	3,952,320,079
Deduct:	
Benefit payments—	
Retirement pensions.....	39,832,237
Death benefits.....	9,527,399
Widows' pensions.....	24,371,270
Disabled Widowers' pensions.....	23,947
Orphans' benefits.....	11,533,270
Disability pensions.....	3,237,347
Disabled contributor child benefit.....	710,309
	<u>89,235,779</u>
Administrative expenses—	
National Revenue.....	10,125,000
National Health and Welfare.....	5,859,757
Supply and Services.....	2,396,748
Unemployment Insurance Commission.....	471,000
Public Works.....	559,685
Insurance.....	94,718
	<u>19,506,908</u>
	108,742,687
Balance Canada pension plan account at March 31, 1971.....	3,843,577,392
Less:	
Balance of investment fund at March 31, 1971.....	3,701,275,000
Operating balance at March 31, 1971.....	<u>\$ 142,302,392</u>

* Not included in this total is an additional \$71,800,563 accrued interest earned by the investment fund.

Appendix 4—The Medical Research Council
(Established by the Government Organization Act, 1969)

AUDITOR GENERAL OF CANADA

Ottawa, May 31, 1971.

TO: THE MEDICAL RESEARCH COUNCIL
AND

THE HONOURABLE J. C. MUNRO,
MINISTER OF NATIONAL HEALTH AND WELFARE, OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Medical Research Council for the year ended March 31, 1971 in accordance with section 68 of the Government Organization Act, 1969. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expenditure presents fairly the financial transactions of the Council for the year ended March 31, 1971 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for the year ended March 31, 1970)

	1971	1970
Scholarships and grants		
Grants in aid of research.....	\$22,478,848	\$20,770,651
Direct personnel support.....	8,113,014	7,718,427
Research promotion.....	3,370,138	2,401,922
Administration	\$33,962,000	\$30,891,000
Salaries and wages.....	221,431	182,279
Employee benefits.....	30,000	30,000
Committees' meetings.....	81,469	66,557
Communications.....	42,690	35,227
Duplicating.....	23,670	25,376
Publications.....	22,979	8,156
Professional and special services.....	18,010	15,543
Accounting and cheque issue services.....	18,000	14,000
Printing, stationery and office supplies.....	14,254	10,500
Office accommodation.....	11,000	11,000
Staff travel.....	7,732	6,888
Furniture, fixtures, equipment, repairs and upkeep.....	4,839	6,748
Other.....	1,516	1,112
	497,590	413,386
Total expenditure.....	\$34,459,590	\$31,304,386
Total expenditure provided for by—		
National Health and Welfare Vote 50 (55 in 1970).....	\$33,962,000	\$30,891,000
National Health and Welfare Vote 45 (50 in 1970).....	402,590	324,386
	\$34,364,590	\$31,215,386
Government departments which provided services without charge.....	95,000	89,000
	\$34,459,590	\$31,304,386

NOTES: 1 The Council had outstanding commitments amounting to approximately \$40,000,000 as at March 31, 1971 in respect of future grants and scholarships awarded, payment of which is subject to the provision of funds by Parliament.

2 Refunds of prior years' expenditure, \$179,035, were recorded as non-tax revenue of the Department of National Health and Welfare.

I have examined the above Statement of Expenditure and have reported thereon under date of May 31, 1971, to the Medical Research Council and the Minister of National Health and Welfare, as required by section 68 of the Government Organization Act, 1969.

A. M. HENDERSON
Auditor General of Canada

Certified correct:

J. M. ROXBURGH
Secretary

Approved:

G. MALCOLM BROWN
President

SECTION 16

1970-71
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation
Tax Appeal Board

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SECTION 10

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SECTION 10

NATIONAL REVENUE

Customs and Excise

Objective

- To assess, collect and control duties and taxes on imported and domestically produced goods, and exercise control over international movement of goods and persons.

Taxation

Objective

- To assess and collect taxes and other contributions levied by the Government of Canada and by most of the provinces, on incomes, gifts and estates.

Tax Appeal Board

Objective

- To provide the tax paying public and the Department of National Revenue, Taxation with a competent jurisprudence.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
Customs and Excise	\$	\$	\$	\$
1 Program expenditures and authority to spend revenues received during the year from firms and individuals requiring special services.....	\$77,880,800 00			
1a.....	327,000 00			
1c To extend the purposes of Customs and Excise Vote 1, Appropriation Act No. 3, 1970, to include reimbursement of the Customs and Excise working capital advance account established by Loans, Investments and Advances Vote 632, Appropriation Act No. 2, 1954, in the amount of \$2,694 19 for the accumulated deficit in the account, and in the amount of \$56,676 12 for the value of stores which have become obsolete, lost or destroyed; to authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$1,235,700 18.....	1 00			
Transfer from Treasury Board Vote 5 contingencies..	1,600 00			
	78,209,401 00	74,424,864 93	3,784,536 07	70,071,310 17
Stat. Minister of National Revenue—salary and motor car allowance.....	16,999 91	16,999 91		16,999 92
Stat. Refunds of amounts credited to revenue in previous years.....	3,910 40	3,910 40		1,765 35
	78,230,311 31	74,445,775 24	3,784,536 07	70,090,075 44
Taxation				
5 Program expenditures, including the grant listed in the Estimates and recoverable expenditures on behalf of the Canada pension plan.....	86,989,000 00	83,998,737 19	2,990,262 81	74,137,331 43
Stat. Exchequer Court awards.....	32,305 78	32,305 78		27,214 40
Stat. Refunds of amounts credited to revenue in previous years.....	775 00	775 00		85 00
	87,022,080 78	84,031,817 97	2,990,262 81	74,164,630 83
Tax Appeal Board				
10 Program expenditures.....	270,000 00	224,040 25	45,959 75	211,359 85
Stat. Salaries of Members of the Board.....	131,974 81	131,974 81		117,093 12
	401,974 81	356,015 06	45,959 75	328,452 97
Total.....	165,654,366 90	158,833,608 27	6,820,758 63	144,583,159 24

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Customs and Excise.....	1970-71	74,446	4,672	17,343	302	87,419
	1969-70	70,090	4,728	19,585	771	85,718
Taxation.....	1970-71	84,032	1,887	22,619		104,764
	1969-70	74,165	1,275	16,276		89,166
Tax Appeal Board.....	1970-71	356	5	95		445
	1969-70	328	8	73		393
Total.....	1970-71	158,834	6,565	40,057	302	192,628
	1969-70	144,583	6,011	35,934	771	175,277

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Customs and Excise								
General administration.....	6,315	4,709	75	81			6,390	4,790
Customs operations.....	58,132	55,469	424	709			58,556	56,178
Customs duties.....	2,935	2,804	8	5			2,943	2,809
Excise tax.....	12,365	12,265	40	44			12,405	12,309
	79,747	75,247	547	839			80,294	76,086
Less: receipts credited to vote.....	2,064	1,640					2,064	1,640
	77,678	73,587	547	839			78,230	74,446
Deduct: receipts credited to revenue.....	4,895	4,672					4,895	4,672
Add: services provided by other departments.....	17,629	17,343					17,629	17,343
accommodation provided by this department.....	801	302					801	302
Total cost of program.....	91,218	86,580	547	839			91,765	87,419
Taxation Program								
Taxpayer service and routine processing.....	33,136	31,978	239	1,649			33,375	33,627
Securing and maintaining compliance Administration.....	48,696	45,007	240	619			48,936	45,626
	12,592	12,583	71	180	15	15	12,678	12,778
	94,424	89,568	550	2,448	15	15	94,989	92,031
Less: recoverable from Canada pension plan fund.....	8,000	7,999					8,000	7,999
	86,424	81,569	550	2,448	15	15	86,989	84,032
Deduct: receipts credited to revenue.....	890	1,887					890	1,887
Add: services provided by other departments.....	22,619	22,619					22,619	22,619
Total cost of program.....	108,153	102,301	550	2,448	15	15	108,718	104,764
Tax Appeal Board								
Court of record.....	414	352	8	4			422	356
Deduct: receipts credited to revenue.....	8	6					8	6
Add: services provided by other departments.....	95	95					95	95
Total cost of program.....	501	441	8	4			509	445

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Taxation			
Grant to the Inter-American Centre of Tax administrators.....	15	15	11

Net Expenditure by Program and Agency and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Customs and Excise	Taxation	Tax Appeal Board	Total
(1) Salaries and wages.....	71,453 66,901 <i>64,874</i>	82,873 78,217 <i>71,055</i>	315 273 <i>244</i>	154,641 145,391 <i>136,173</i>
(1) Other personnel costs.....	442 1,042 <i>438</i>	83 25 <i>10</i>		525 1,067 <i>448</i>
(2) Transportation and communications.....	4,274 4,077 <i>3,457</i>	4,611 4,984 <i>4,238</i>	39 27 <i>25</i>	8,924 9,088 <i>7,720</i>
(3) Information.....	570 485 <i>523</i>	776 696 <i>631</i>		1,346 1,181 <i>1,154</i>
(4) Professional and special services.....	360 353 <i>271</i>	1,676 1,560 <i>1,160</i>	40 44 <i>48</i>	2,076 1,957 <i>1,479</i>
(5) Rentals.....	194 146 <i>96</i>	1,092 818 <i>848</i>		1,286 964 <i>944</i>
(6) Purchased repair and upkeep.....	552 484 <i>198</i>	228 232 <i>183</i>	1	781 716 <i>381</i>
(7) Utilities, materials and supplies.....	1,844 1,737 <i>1,580</i>	3,079 3,045 <i>2,826</i>	18 8 <i>10</i>	4,941 4,790 <i>4,416</i>
(8) Construction and acquisition of land, buildings and equipment.....	276 324 <i>60</i>			276 324 <i>60</i>
(9) Construction and acquisition of machinery and equipment.....	271 515 <i>130</i>	550 2,448 <i>1,244</i>	8 4 <i>1</i>	829 2,967 <i>1,375</i>
(10) Grants, contributions and other transfer payments.....		15 15 <i>11</i>		15 15 <i>11</i>
(12) All other expenditures.....	58 22 <i>16</i>	6 2,161 <i>1,403</i>	1	65 2,183 <i>1,419</i>
(1-12) Total.....	80,294 76,086 <i>71,643</i>	94,989 94,201 <i>83,609</i>	422 356 <i>328</i>	175,705 170,643 <i>155,580</i>
(13) Less: receipts and revenues credited to vote.....	2,064 1,640 <i>1,553</i>	8,000 10,169 <i>9,444</i>		10,064 11,809 <i>10,997</i>
Total net expenditures.....	78,230 74,446 <i>70,090</i>	86,989 84,032 <i>74,165</i>	422 356 <i>328</i>	165,641 158,834 <i>144,583</i>

Amounts in roman type are 1970-71 estimates

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Customs and Excise	Taxation	Tax Appeal Board	Total
RECEIPTS—				
Operating—				
Annual appropriations..	74,425	83,999	224	158,648
Statutory appropria- tions.....	21	33	132	186
Credited to appropria- tions.....	1,640	10,170		11,810
Credited to revenue.....	4,672	1,887	6	6,565
Total receipts.....	80,758	96,089	362	177,209
OUTLAYS—				
Operating—				
Goods and services.....	75,247	91,738	352	167,337
Grants and contribu- tions.....		15		15
Capital.....	839	2,448	4	3,291
Credited to revenue.....	4,672	1,887	6	6,565
Total outlays.....	80,758	96,088	362	177,208
Net receipts or outlays (—).....		1		1

Revenues

Customs and Excise Comparative Summary		1970-71	1969-70
Tax Revenue—			
Excise taxes			
A Sales tax.....		2,281,349,870 04	2,294,340,673 96
B Less old age security tax.....		573,849,157 51	577,441,268 89
		1,707,500,712 53	1,716,899,405 07
C Other excise taxes.....		403,223,374 42	378,423,510 91
D Customs import duties.....		814,544,225 42	818,282,786 21
E Excise duties.....		561,037,941 34	518,844,478 76
		3,486,306,253 71	3,432,450,180 95
Non-Tax Revenue—			
F Return on investments.....		84,266 81	219 66
G Privileges, licences and permits.....		82,644 91	214,508 82
H Proceeds from sales.....		484,791 50	298,242 96
I Services and service fees.....		447,674 27	370,801 41
J Refunds of previous years' expenditure.....		12,092 10	69,102 62
K Miscellaneous.....		3,560,397 72	3,775,476 66
		4,671,867 31	4,728,352 13
Total.....		\$3,490,978,121 02	\$3,437,178,533 08

Details		1970-71
Tax Revenue—		
A Sales tax: on domestic goods \$2,067,353,636; on imports \$365,086,255.....		2,432,439,891
Less drawbacks \$1,796,674 and refunds \$149,293,347.....		151,090,021
Drawbacks related to tax paid in respect of both imported and domestically manufactured goods exported.		2,281,349,870
B Less old age security tax.....		573,849,157
The Old Age Security Act, c.200, R.S., as amended, provides for an old age security tax of three per cent on the sale prices of certain goods. Pursuant to section 23(1) of the Old Age Security Act, the above amount which is the "amount equal, in the opinion of the Minister of National Revenue, to the old age security tax collected" was transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts, in Volume I of this report.		1,707,500,713
C Other excise taxes:		
Penalties \$2,093,371; miscellaneous (court penalties, court costs, etc.) \$1,948,224.		
Manufacturers' taxes: cigarettes \$295,976,147; cigars \$5,026,413; tobacco manufactured \$18,411,046; jewellery, clocks, watches, etc. \$10,190,385; lighters \$283,874; matches \$816,967; radios and tubes, etc. \$14,142,138; playing cards \$1,327,944; coin games \$392,563; smokers' accessories \$332,614; television sets and tubes, etc. \$24,413,692; toilet articles and preparations \$21,430,151; wines \$8,063,707.....		404,849,236
The amount of \$404,849,236 represents other excise taxes on domestic goods \$381,514,180 and on imports \$23,335,056.		
Less drawbacks \$950,143 and refunds \$675,719.....		1,625,862
Drawbacks related to tax paid in respect of both imported or domestically manufactured goods exported.		403,223,374
D Customs import duties.....		923,605,803
Less drawbacks \$67,679,036 and refunds \$41,382,541.....		109,061,577
Drawbacks consisted of home consumption drawback claims amounting to \$9,008,632 and export drawback claims of \$58,670,404.		814,544,226
E Excise duties: Spirits \$209,360,993; beer \$149,153,500; Canadian raw leaf tobacco \$47,634; cigarettes \$204,167,554; cigars \$1,248,346; manufactured tobacco \$6,710,140; licences \$36,219.....		570,724,386
Less drawbacks \$5,774,010 and refunds \$3,912,435.....		9,686,445
Drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to beer exported or delivered to ships' stores.		561,037,941
Non-Tax Revenue—		
F Return on investments: Includes \$81,076—rentals of public buildings and properties which in previous years were reported under privileges, licences and permits; remitted revolving fund surplus \$2,515; sundries \$825.....		84,416
Less refunds.....		149
		84,267
G Privileges, licences and permits: Brokers' licences \$82,646; sundries \$2.....		82,648
Less refunds.....		3
		82,645

Revenues—Continued

H	Proceeds from sales: Includes \$49,487—copies of documents and \$12,136—law stamps which in previous years were reported under privileges, licences and permits; sale of unclaimed goods, seals, etc. \$425,632; sale of land \$320; sundries \$136.....	487,711	
	Less refunds.....	2,920	
			484,791
I	Services and service fees: Cartage \$2,593; customs warehouse annual licence fees \$354,349; storage charges \$91,665; sundries \$629.....	449,236	
	Less refunds.....	1,562	
			447,674
	Storage charges were for goods warehoused for examination and not cleared within the prescribed period.		
J	Refunds of previous years' expenditure.....		12,092
K	Miscellaneous: Customs penalties \$79,878; customs seizures \$3,561,104; excise seizures \$110,566; sundries \$30,540.....	3,782,088	
	Less adjustments of penalties, customs and excise seizures \$221,535; refunds \$155.....	221,690	
			3,560,398
	The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, c.58, R.S., as amended, and the Excise Act, c.99, as amended.		
	Total.....		\$3,490,978,121
Taxation			
Comparative Summary			
		1970-71	1969-70
Tax Revenue—			
L	Income tax		
	Individuals		
	Deductions at source.....	4,682,440,256 62	4,101,044,146 31
	Less old age security tax.....	904,000,000 00	806,000,000 00
		3,778,440,256 62	3,295,044,146 31
	Other collections.....	1,146,541,725 05	1,010,576,655 61
	Less old age security tax.....	228,500,000 00	220,500,000 00
		918,041,725 05	790,076,655 61
	Corporations.....	2,426,428,207 81	2,839,061,028 57
	Less old age security tax.....	207,900,000 00	227,100,000 00
		2,218,528,207 81	2,611,961,028 57
	Social development tax.....	566,250,000 00	476,500,000 00
	Non-resident.....	258,151,271 61	248,511,375 60
M	Estate tax.....	119,835,070 23	100,630,907 95
		7,859,246,531 32	7,522,724,114 04
Non-Tax Revenue—			
N	Proceeds from sales.....	1,591 10	2,870 87
O	Services and service fees.....	39,310 00	66 30
P	Refunds of previous years' expenditure.....	45,756 53	30,404 50
Q	Miscellaneous.....	1,806,549 78	1,249,766 92
		1,893,207 41	1,283,108 59
	Total.....	\$7,861,139,738 73	\$7,524,007,222 63
Details			
			1970-71
Tax Revenue—			
L	Income tax		
	Individuals		
	Deductions at source.....	5,367,225,001	
	Less refunds.....	684,784,744	
		4,682,440,257	
	Less old age security tax.....	904,000,000	
			3,778,440,257
	Other collections.....	1,168,757,499	
	Less refunds.....	22,215,774	
		1,146,541,725	
	Less old age security tax.....	228,500,000	
			918,041,725
	Corporation.....	2,681,404,329	
	Less refunds.....	254,976,121	
		2,426,428,208	
	Less old age security tax.....	207,900,000	
			2,218,528,208

Revenues—Concluded

The Old Age Security Act, c.200, R.S., as amended, provides for an old age security tax equal to the lesser of 4 per cent of every individual's taxable income or \$240 and equal to 3 per cent of every corporation's taxable income. Pursuant to section 23(1) of the Old Age Security Act, the amounts of \$1,132,500,000 in respect of individuals and \$207,900,000 in respect of corporations which "in the opinion of the Minister of National Revenue are equal to the old age security tax collected" were transferred to the old age security fund which will be found under the schedule, annuity, insurance and pension accounts in volume I of this report.

Social development tax.....		566,250,000
Section 104B of the Income Tax Act, c.148, R.S., as amended, provides for a social development tax imposed on each individual liable to tax equal to the lesser of 2% of his taxable income or \$120.		
Non-resident.....	260,843,145	
Less refunds.....	2,691,874	
		258,151,271
M Estate tax.....	124,252,073	
Less refunds.....	4,417,003	
		119,835,070
The Estate tax includes duties levied under the Dominion Succession Duty Act.		
Non-Tax Revenue—		
N Proceeds from sales.....		1,591
O Services and service fees.....		39,310
P Refunds of previous years' expenditure.....		45,757
Q Miscellaneous: Fines and forfeitures \$1,670,309; law costs \$846; penalty and interest on refundable corporation tax accounts \$134,214; sundries \$1,181.....		1,806,550
Total.....		\$7,861,139,739

Appendix

Customs and Excise working capital advances

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Accounts receivable.....		2,932	Working capital advance.....	141,102	153,616
Inventory, at cost.....	127,210	147,990	Less: deficit.....		2,694
Purchase returns.....	12,424				
Prepaid expenses.....	1,468				
	\$141,102	\$150,922		\$141,102	\$150,922

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
Balance, inventory at beginning of year.....	147,990	52,547
Increase or decrease (—) in inventory during the year.....	—6,888	95,443
Net profit or loss (—) for the year (Exhibit A).....	2,515	—2,694
	143,617	145,296
Net profit credited to non-tax revenue.....	—2,515	
Net loss recovered by Treasury Board Minute 702128.....		2,694
Balance, inventory at the end of year.....	\$141,102	\$147,990

NOTE—The debit balance in this account at any time is not to exceed \$750,000.

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
Sales.....	\$ 944,825	\$828,864
Cost of sales—		
Inventory at beginning of year.....	147,990	52,547
Costs incurred during the year.....	935,422	929,933
	1,083,412	982,480
Less: Accounts receivable.....		—2,932
Purchase returns.....	12,424	
Prepaid expenses.....	1,468	
	1,069,520	979,548
Less: Inventory at end of year.....	—127,210	—147,990
	942,310	831,558
Net profit or loss (—) for the year.....	\$ 2,515	\$ —2,694

EXHIBIT A

SECTION 17

1970-71 PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

CONTENTS

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PARLIAMENT

The sessions during the year were the Second Session of the Twenty-eighth Parliament which commenced on October 23, 1969 and ended on October 7, 1970 and the Third Session of the Twenty-eighth Parliament which commenced on October 8, 1970 and was still in progress as at March 31, 1971.

The Senate

Objective

- To enable the Senate to carry out its constitutional role.

House of Commons

Objective

- To assist Members of the House of Commons in their consideration (in both official languages) of legislation and of the estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

- To provide information and library service to Parliamentarians and other authorized persons, and research assistance to Parliamentarians.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
The Senate				
ADMINISTRATION PROGRAM				
1 Program expenditures including an allowance in lieu of residence to the Speaker of the Senate.....	3,499,700 00	3,469,516 03	30,183 97	2,928,869 49
Stat. Members of the Senate— Salary and motor car allowance of the Speaker of the Senate, and payments to Members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account.....	1,652,336 04	1,652,336 04		1,638,693 52
Expenditures from appropriations not required for 1970-71.....	5,152,036 04	5,121,852 07	30,183 97	3,987 00
				4,571,550 01
House of Commons				
5 Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons; allowances to the Deputy Chairman and to the Assistant Deputy Chairman of Committees and the grants as listed in the Estimates and contributions.... \$13,621,600 00				
5a Program expenditures and the grants listed in the Estimates.....	345,000 00			
	13,966,600 00	13,662,557 19	304,042 81	11,521,119 25
Stat. Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account.....	7,374,312 56	7,374,312 56		6,048,222 69
Stat. Gratuities to spouse or estate of deceased Members of the House of Commons.....	8,000 00	8,000 00		
	21,348,912 56	21,044,869 75	304,042 81	17,569,341 94
Library of Parliament				
10 Program expenditures..... \$ 926,000 00				
10a.....	190,500 00			
	1,116,500 00	1,068,929 04	47,570 96	847 859 86
Grand total.....	27,617,448 60	27,235,650 86	381,797 74	22,988,751 81

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
The Senate.....	1970-71	5,122	59	397		5,460
	1969-70	4,572	63	465		4,974
House of Commons.....	1970-71	21,045	15	2,656		23,686
	1969-70	17,569	41	1,536		19,064
Library of Parliament.....	1970-71	1,069	1	348		1,416
	1969-70	848	1	318		1,165
Total.....	1970-71	27,236	75	3,401		30,562
	1969-70	22,989	105	2,319		25,203

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
The Senate								
ADMINISTRATION PROGRAM								
Members of The Senate.....	1,778	1,715			117	117	1,895	1,832
Officers of The Senate.....	193	195					193	195
Administration.....	436	436	60	29			496	465
Legislative Services.....	2,060	2,104					2,060	2,104
Building Services.....	508	526					508	526
	4,975	4,976	60	29	117	117	5,122	5,122
<i>Deduct: receipts credited to revenue.....</i>	56	59					56	59
<i>Add: services provided by other departments</i>	397	397					397	397
Total cost of program.....	5,316	5,314	60	29	117	117	5,493	5,460
House of Commons								
Members of Parliament.....	9,270	9,902	60	100			9,330	10,002
Officers of the House.....	1,260	1,071	5	12			1,265	1,083
Inter-Parliamentary Relations.....	87	101		1	267	227	354	329
Administration.....	754	814	14	64			768	878
Legislative Services.....	6,093	5,599	25	60			6,118	5,659
Building Services.....	3,377	2,986	137	108			3,514	3,094
	20,841	20,458	241	345	267	227	21,349	21,045
<i>Less: receipts credited to revenue.....</i>		15						15
<i>Add: services provided by other departments</i>	2,656	2,656					2,656	2,656
Total cost of program.....	23,497	23,114	241	345	267	227	24,005	23,686
Library of Parliament								
Printed and other information.....	612	636					612	636
Research papers and staff.....	250	193					250	193
Administration.....	118	108	136	132			254	240
	980	937	136	132			1,116	1,069
<i>Less: receipts credited to revenue.....</i>		1						1
<i>Add: services provided by other departments</i>	348	348					348	348
Total cost of program.....	1,328	1,284	136	132			1,464	1,416

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
The Senate			
ADMINISTRATION PROGRAM			
Pensions to retired Senators.....	117	117	119
House of Commons			
GRANTS			
Grant to the Canadian Branch of the Commonwealth Parliamentary Association.....	37	37	24
Grant to the Canadian Group, Inter-Parliamentary Union.....	30	30	30
Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association.....	31	31	31
Grant to parliamentary centre for foreign affairs and foreign trade.....	25	25	25
Grant to L'Association Internationale des Parlementaires de Langue Française.....	5	5	
CONTRIBUTIONS			
Expenses of the Canada-United States Inter-Parliamentary Group, of delegates attending other inter-parliamentary conferences, expenses connected with visits of delegates to and from other legislatures.....	99	65	98
Canada's share of the expenses of "L'Association Internationale des Parlementaires de Langue Française" including the assessment for membership in l'association.....	6	2	10
Canada's share of the expenses of the Commonwealth Parliamentary Association including the assessment for membership in the association.....	34	32	34
Total.....	267	227	252
Grant total.....	384	344	371

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	The Senate Program	House of Commons Program	Library of Parliament Program	Total
(1) Salaries and wages.....	2,844 2,743 <i>2,654</i>	12,239 11,953 <i>10,965</i>	869 821 <i>751</i>	15,952 15,517 <i>14,370</i>
(1) Other personnel costs.....	315 312 <i>308</i>	2,955 2,970 <i>1,863</i>		3,270 3,282 <i>2,171</i>
(2) Transportation and communications.....	328 302 <i>183</i>	1,549 1,553 <i>1,147</i>	10 12 <i>9</i>	1,887 1,867 <i>1,339</i>
(3) Information.....	938 953 <i>569</i>	2,818 2,752 <i>2,345</i>		3,756 3,705 <i>2,914</i>
(4) Professional and special services.....	417 537 <i>431</i>	121 62 <i>127</i>	10 10 <i>9</i>	548 609 <i>567</i>
(5) Rentals.....		149 166 <i>150</i>		149 166 <i>150</i>
(6) Purchased repair and upkeep.....	3 3 <i>3</i>	31 29	1	35 32 <i>3</i>
(7) Utilities, materials and supplies.....	63 80 <i>79</i>	407 504 <i>449</i>	89 91 <i>76</i>	559 675 <i>604</i>
(9) Construction and acquisition of machinery and equipment.....	60 29 <i>28</i>	241 346 <i>58</i>	136 133 <i>2</i>	437 508 <i>88</i>
(10) Grants, contributions and other transfer payments.....	117 117 <i>121</i>	267 227 <i>252</i>		384 344 <i>373</i>
(12) All other expenditures.....	67 46 <i>196</i>	572 483 <i>213</i>	1 2 <i>1</i>	640 531 <i>410</i>
Total net expenditures.....	5,152 5,122 <i>4,572</i>	21,349 21,045 <i>17,569</i>	1,116 1,069 <i>848</i>	27,617 27,236 <i>22,989</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	The Senate	House of Commons	Library of Parliament	Totals
RECEIPTS—				
Operating—				
Annual appropriations	3,470	13,663	1,069	18,202
Statutory appropriations	1,652	7,382	1	9,034
Credited to revenue	59	15	1	75
Total receipts	5,181	21,060	1,070	27,311
OUTLAYS—				
Operating—				
Goods and services	4,976	20,473	937	26,386
Grants and contributions	117	227	1	344
Capital—				
Department	29	345	132	506
Receipts credited to revenue	59	15	1	75
Total outlay	5,181	21,060	1,070	27,311
Net receipts or net outlay (—)	nil	nil	nil	nil

REVENUES

	1970-71	1969-70
The Senate		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits.....	2,850 00	11,100 00
B Services and service fees.....	9,282 34	9,730 86
C Refunds of previous years' expenditure	60 00	110 00
D Miscellaneous.....	46,998 42	41,640 00
Total.....	\$59,190 76	\$62,580 86

Details

	1970-71	
Non-Tax Revenue—		
A Privileges, licences and permits: Fees on private bills....	2,850	
B Services and service fees: Certified copies of Acts of Parliament.....	9,282	
C Refunds of previous years' expenditure: Sale of publications.....	60	
D Miscellaneous: Senators' contributions to the consolidated revenue fund as required by an Act to make provision for the retirement of Members of the Senate, c.4, 1965.....	46,999	
Total.....	\$59,191	

	1970-71	1969-70
House of Commons		
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits.....	125 00	7,143 00
B Refunds of previous years' expenditure	8,366 60	13,297 93
C Miscellaneous.....	6,015 10	20,960 10
Total.....	\$14,506 70	\$41,401 03

Details

	1970-71	
Non-Tax Revenue—		
A Privileges, licences and permits: registration fees parliamentary agents.....	125	
B Refunds of previous years' expenditure.....	8,367	
C Miscellaneous.....	6,015	
Total.....	\$14,507	

	1970-71	1969-70
Library of Parliament		
Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	61 67	942 27
Miscellaneous.....	564 74	565 76
Total.....	\$ 626 41	\$ 1,508 03

Appendix 1

Members of Parliament

Retiring Allowances Account

STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1971

	Debit	Credit
Balance as at March 31, 1970.....		2,758,486
RECEIPTS		
Members contributions—		
Current.....		345,275
Arrears of principal, interest and mortality insurance.....		292,907
Government contributions—		
Current.....		345,275
On amounts payable re elections.....		846,360
Interest on fund.....		118,313
DISBURSEMENTS		
Annual allowances.....	397,659	
Withdrawal allowances.....	9,490	
Refund of contributions.....	5,365	
Balance as at March 31, 1971.....	4,294,102	
	\$4,706,616	\$4,706,616

Appendix 2

Supplementary Retirement Benefits Accounts

for Members of Parliament

STATEMENT OF TRANSACTIONS

FOR THE YEAR ENDED MARCH 31, 1971

	Debit	Credit
Balance as at March 31, 1970.....		nil
RECEIPTS		
Members' contributions—		
Current.....		21,691
Arrears.....		
Government contributions—		
Current.....		21,691
On elections.....		
DISBURSEMENTS		
Annual allowances.....	49,617	
Withdrawal allowances.....	68	
Balance as at March 31, 1971.....		6,303
	\$ 49,685	\$ 49,685

SECTION 18

1970-71 PUBLIC ACCOUNTS

Privy Council

Privy Council Office
Central Mortgage and Housing Corporation
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board
Science Council of Canada
Office of the Chief Electoral Officer

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PRIVY COUNCIL

The Privy Council is responsible for the department proper consisting of two programs and for the agencies listed below.

Department

The aims of the department are:

- To provide for the operation and support of the central decision-making mechanism of the government.
- The provision of administrative and support service for the Constitutional Conference.

Central Mortgage and Housing Corporation

Objective

- To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions in Canada.

Commissioner of Official Languages

Objective

- To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

- To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the country.

Public Service Staff Relations Board

Objective

- To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Science Council of Canada

Objective

- To assess Canada's scientific and technological requirements, resources and potentialities and to advise the government on the best use of science and technology.

Office of the Chief Electoral Officer

Objective

- To enable the people of Canada, eligible to vote, to elect members to the House of Commons, the Council of the Yukon Territory and the Council of the Northwest Territories in accordance with provisions of the Canada Elections Act.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Privy Council Office				
1 Program expenditures including maintenance and operation of the Prime Minister's residence, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio of a salary of \$7,500 per annum and pro rata for any period less than a year.....	\$ 5,359,700 00			
1a.....	1,450,000 00			
1c.....	200,000 00			
	7,009,700 00	6,818,756 25	190,943 75	7,155,933 57
Stat. The Prime Minister's salary and motor car allowance.....	26,999 88	26,999 88		26,999 88
Stat. President of the Privy Council—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
Stat. Leader of the Government in the Senate—salary and motor car allowance.....	16,999 92	16,999 92		12,999 96
Stat. Motor car allowances.....	6,960 83	6,960 83		6,650 36
Stat. Allowances to former Prime Ministers.....	33,333 84	33,333 84		33,333 84
	7,110,994 39	6,920,050 64	190,943 75	7,252,917 53
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM				
5 Program expenditures.....	386,000 00	297,504 45	88,495 55	
Department total.....	7,496,994 39	7,217,555 09	279,439 30	7,252,917 53
Central Mortgage and Housing Corporation				
10 To reimburse Central Mortgage and Housing Corporation for the calendar year 1970: for expenditures on housing research and community planning, for the amounts of loans for sewage treatment projects forgiven to a province, municipality or municipal sewerage corporation, for contributions made for an urban renewal scheme or pursuant to an urban renewal agreement, for losses resulting from the operation of public housing projects.....	53,700,000 00	44,010,236 65	9,689,763 35	41,080,345 30
Stat. Housing research and community planning as contemplated by Part V of the National Housing Act, 1954.....	433,882 33	433,882 33		319,310 35
Stat. Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas.....	2,543,187 58	2,543,187 58		2,190,629 56
	56,677,069 91	46,987,306 56	9,689,763 35	43,590,285 21
Commissioner of Official Languages				
20 Program expenditures.....	441,000 00	355,425 83	85,574 17	
Stat. Salary and expenses.....	32,716 21	32,716 21		
	473,716 21	388,142 04	85,574 17	
Economic Council of Canada				
25 Program expenditures.....	\$ 1,662,000 00			
25a.....	126,800 00			
Transfer from Treasury Board Vote 5 contingencies.....	6,500 00			
	1,795,300 00	1,745,800 00	49,500 00	1,630,324 38
Public Service Staff Relations Board				
Program expenditures and authority to spend revenue received during the year.....	\$ 1,400,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	7,200 00			
	1,407,200 00	1,299,934 34	107,265 66	1,224,093 82
Science Council of Canada				
35 Program expenditures.....	\$ 1,300,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	10,500 00			
	1,310,500 00	1,184,740 97	125,759 03	1,148,839 59

Appropriations and Expenditures—Concluded

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
Office of the Chief Electoral Officer					
65	Program expenditures.....	\$ 200,320 00			
	65c.....	68,500 00			
	Transfer from Treasury Board Vote 5 contin- gencies.....	2,700 00			
				14,708 72	178,644 50
Stat.	Salary of the Chief Electoral Officer.....	271,520 00	256,811 28		22,640 74
Stat.	Expenses of elections.....	28,225 27	28,225 27		139,629 04
		933,742 14	933,742 14		
		1,233,487 41	1,218,778 69	14,708 72	340,914 28
	Grand total.....	70,394,267 92	60,042,257 69	10,352,010 23	55,187,374 81

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
Privy Council Office.....	1970-71	6,920	7	1,029		7,942
	1969-70	7,253	57	1,124		8,320
Constitutional Conference Secretariat.....	1970-71	297		49		346
	1969-70					
Total department.....	1970-71	7,217	7	1,078		8,288
	1969-70	7,253	57	1,124		8,320
Central Mortgage and Housing Corporation.....	1970-71	46,987	273,016			-226,029
	1969-70	43,590	235,877			-192,287
Commissioner of Official Languages.....	1970-71	388				388
	1969-70					
Economic Council of Canada.....	1970-71	1,746	1	338		2,083
	1969-70	1,630	10	317		1,937
Public Service Staff Relations Board.....	1970-71	1,300		265		1,565
	1969-70	1,224		248		1,472
Science Council of Canada.....	1970-71	1,185		124		1,309
	1969-70	1,149		122		1,271
Office of the Chief Electoral Officer.....	1970-71	1,219	6	240		1,453
	1969-70	341	1	217		557
Grand total.....	1970-71	60,042	273,030	2,036		-210,952
	1969-70	55,187	235,945	2,028		-178,730

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
PRIVY COUNCIL OFFICE PROGRAM								
Office of the Prime Minister.....	1,056	1,098					1,056	1,098
Offices of the President of the Privy Council, Leader of the Government in the Senate and Ministers without portfolio..	834	705					834	705
Cabinet Secretariat (Operations and Plans)	1,367	1,174					1,367	1,174
Science Secretariat.....	524	462					524	462
Federal-Provincial Relations Secretariat...	523	527					523	527
Administration.....	1,207	1,436	50	89			1,257	1,525
Royal Commissions and Task Forces.....	1,050	929			500	500	1,550	1,429
	6,563	6,331	50	89	500	500	7,111	6,920
Deduct: receipts credited to revenue.....	6	7					6	7
Add: services provided by other departments.....	1,029	1,029					1,029	1,029
Total cost of program.....	7,584	7,353	50	89	500	500	8,134	7,942
CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM								
PROGRAM.....	380	296	6	1			386	297
Add: services provided by other departments.....	49	49					49	49
Total cost of program.....	429	345	6	1			435	346
Central Mortgage and Housing Corporation								
ADMINISTRATION PROGRAM								
Housing research and community planning	6,534	4,689					6,534	4,689
Public housing projects and land development.....	12,600	9,411					12,600	9,411
Municipal sewage treatment assistance.....					11,000	6,930	11,000	6,930
Urban renewal assistance.....					26,543	25,957	26,543	25,957
	19,134	14,100			37,543	32,887	56,677	46,987
Deduct: Receipts credited to revenue.....		7,057		265,959				273,016
Total cost of program.....	19,134	7,043		—265,959	37,543	32,887	56,677	—226,029
Commissioner of Official Languages.....	474	388					474	388
Economic Council of Canada.....	1,795	1,746					1,795	1,746
Deduct: receipts credited to revenue.....		1						1
Add: services provided by other departments.....	342	338					342	338
Total cost of program.....	2,137	2,083					2,137	2,083
Public Service Staff Relations Board								
Staff Relations administration.....	599	554	2	5			601	559
Pay Research Bureau.....	806	740	2	3			808	743
	1,405	1,294	4	8			1,409	1,302
Deduct: receipts credited to the vote.....	2	2					2	2
	1,403	1,292	4	8			1,407	1,300
Add: services provided by other departments.....	265	265					265	265
Total cost of program.....	1,668	1,557	4	8			1,672	1,565
Science Council of Canada.....	1,307	1,159	4	26			1,311	1,185
Add: services provided by other departments.....	124	124					124	124
Total cost of program.....	1,431	1,283	4	26			1,431	1,309
Office of the Chief Electoral Officer.....	1,233	1,219					1,233	1,219
	1,233	1,219					1,233	1,219
Deduct: receipts credited to revenue.....		6						6
Add: services provided by other departments.....	240	240					240	240
Total cost of program.....	1,473	1,453					1,473	1,453

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
Privy Council Office			
The National Committee on Indian Rights and Treaties.....	500	500	
Central Mortgage and Housing Corporation			
Municipal sewage treatment assistance.....	11,000	6,930	6,192
Urban renewal assistance.....	26,543	25,957	24,094
Grand total.....	37,543	32,887	30,286

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Privy Council Office Program	Constitu- tional Conference Secretariat Program	Total depart- ment	Central Mortgage and Housing Corporation	Commis- sioner of Official Lan- guages	Economic Council of Canada	Public Service Staff Relations Board	Science Council of Canada	Office of the Chief Electoral Officer	Totals
(1) Salaries and wages.....	4,141 3,921 <i>3,445</i>	227 197	4,368 4,118 <i>3,445</i>		257 226	1,373 1,333 <i>1,271</i>	985 938 <i>891</i>	565 546 <i>475</i>	266 251 <i>188</i>	7,814 7,412 <i>6,270</i>
(1) Other personnel costs.....	20 72 <i>66</i>	3 7	23 79 <i>66</i>				2 2			25 81 <i>66</i>
(2) Transportation and communications	312 435 <i>341</i>	27 13	339 448 <i>341</i>		47 20	90 76 <i>69</i>	82 85 <i>67</i>	134 131 <i>112</i>	10 9 <i>4</i>	702 749 <i>593</i>
(3) Information.....					15	27 31 <i>31</i>	40 36 <i>25</i>	122 53 <i>71</i>		204 120 <i>127</i>
(4) Professional and special services....	693 614 <i>802</i>	66 32	759 646 <i>802</i>		67 60	247 238 <i>195</i>	96 96 <i>67</i>	441 383 <i>414</i>	15 18	1,625 1,441 <i>1,478</i>
(5) Rentals.....	65 59 <i>67</i>	9 12	74 71 <i>67</i>		5 4	9 7 <i>8</i>	3 2 <i>6</i>	2 3 <i>5</i>	1 1	94 88 <i>86</i>
(6) Purchased repair and upkeep.....	26 11 <i>6</i>	1	27 11 <i>6</i>		1	1 2 <i>3</i>	1 1 <i>2</i>	4 3 <i>1</i>		34 17 <i>12</i>
(7) Utilities, materials and supplies.....	208 253 <i>341</i>	45 33	253 286 <i>341</i>		16 13	39 34 <i>47</i>	40 31 <i>43</i>	30 37 <i>54</i>	4 3 <i>3</i>	382 404 <i>488</i>
(9) Construction and acquisition of machinery and equipment.....	50 89 <i>141</i>	6 1	56 90 <i>141</i>		60 64	3 20 <i>3</i>	4 8 <i>6</i>	4 26 <i>13</i>	4 3 <i>6</i>	131 211 <i>169</i>
(10) Grants, contributions and other transfer payments.....	500 500		500 500	37,543 32,887 <i>30,286</i>						38,043 33,387 <i>30,286</i>
(12) All other expenditures.....	1,096 966 <i>2,044</i>	2 1	1,098 968 <i>2,044</i>	19,134 14,100 <i>13,304</i>	6 1	6 5 <i>3</i>	156 123 <i>117</i>	9 3 <i>4</i>	933 934 <i>140</i>	21,342 16,134 <i>15,612</i>
(1-12) Totals.....	7,111 6,920 <i>7,253</i>	386 297	7,497 7,217 <i>7,253</i>	56,677 46,987 <i>43,590</i>	474 388	1,795 1,746 <i>1,630</i>	1,409 1,302 <i>1,224</i>	1,311 1,185 <i>1,149</i>	1,233 1,219 <i>341</i>	70,396 60,044 <i>55,187</i>
(13) Less: receipts and revenues credited to the vote.....							2 2			2 2
Total net expenditures.....	7,111 6,920 <i>7,253</i>	386 297	7,497 7,217 <i>7,253</i>	56,677 46,987 <i>43,590</i>	474 388	1,795 1,746 <i>1,630</i>	1,407 1,300 <i>1,224</i>	1,311 1,185 <i>1,149</i>	1,233 1,219 <i>341</i>	70,394 60,042 <i>55,187</i>

Amounts in roman type are 1970-71 estimates.
Amounts in bold face type are 1970-71 expenditures.
Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Privy Council Office	Central Mortgage and Housing Corporation	Commis- sioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Science Council of Canada	Chief Electoral Officer	Total
RECEIPTS								
Operating—								
Annual appropriations.....	7,117	44,010	355	1,746	1,300	1,185	257	55,970
Statutory appropriations.....	101	2,977	33				962	4,073
Credited to appropriations.....					2			2
Credited to revenue.....	7	7,057		1			6	7,071
Capital—								
Interest receipts.....		265,959						265,959
Loans.....		748,597						748,597
Total receipts.....	7,225	1,068,600	388	1,747	1,302	1,185	1,225	1,081,672
OUTLAYS—								
Operating—								
Goods and services.....	6,628	14,100	388	1,746	1,302	1,159	1,219	26,542
Grants and contributions.....	500	32,887						33,387
Capital—								
Department.....	90					26		116
Loan repayments.....		152,303						152,303
Receipts credited to revenue.....	7	273,016		1			6	273,030
Total outlays.....	7,225	472,306	388	1,747	1,302	1,185	1,225	485,378
Net receipts or net outlays.....	nil	596,294	nil	nil	nil	nil	nil	596,294

Revenues

Privy Council Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Refunds of previous years' expenditure	1,178 99	1,390 62
B Miscellaneous.....	5,719 92	55,957 42
Total.....	\$ 6,898 91	\$57,348 04

Details

Non-Tax Revenue—	
A Refunds of previous years' expenditure.....	1,179
B Miscellaneous: Payment by the Prime Minister as required by section 5 of the Prime Minister's Residence Act, c. 216, R.S., \$5,000; payment by the Prime Minister's chauffeur for accommodation \$720.....	5,720
Total.....	\$ 6,899

Central Mortgage and Housing Corporation Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	265,959,202 76	228,660,379 81
B Proceeds from sales.....	2,697,453 83	3,307,260 98
C Refunds of previous years' expenditure.....	2,586,311 11	2,507,268 92
D Miscellaneous.....	1,772,843 41	1,401,877 64
Total.....	\$273,015,811 11	\$235,876,787 35

Details

Non-Tax Revenue—	
A Return on investments: Interest on debentures, \$257,039,377; net profit of the Corporation received in accordance with the provisions of section 30 of the Central Mortgage and Housing Corporation Act, c. 46, R.S., \$8,919,826.....	265,959,203
B Proceeds from sales: Sales of properties.....	2,697,454
C Refunds of previous years' expenditure: Payments made to the Corporation from a statutory vote during the fiscal year 1969-70 from January to March, 1970 were charged to Vote 10 in the current fiscal year and the credit was made to this account, \$2,509,940; previous years revenues related to section 23b, \$76,371	2,586,311
D Miscellaneous: Net profits under the Housing Act	1,772,843
Total.....	\$273,015,811

Economic Council of Canada Comparative Summary	1970-71	1969-70
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$1,104 71	\$10,468 94

Public Service Staff Relations Board Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$ 425 35	\$

Science Council of Canada Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	\$ 429 64	\$ 6 46

Office of the Chief Electoral Officer Comparative Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		1,100 50
A Miscellaneous.....	5,800 00	200 00
Total.....	\$ 5,800 00	\$ 1,300 50

Details	1970-71
Non-Tax Revenue—	
A Miscellaneous: Forfeiture of candidates' election deposits.....	5,800
Total.....	\$ 5,800

Appendix 1

Economic Council of Canada

(Established by the Economic Council of Canada Act, 1963)

STATEMENT OF EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Administration:		
Salaries and employee benefits.....	\$ 1,520,091	\$ 1,463,209
Professional and special services.....	199,267	127,669
Accommodation.....	146,175	98,075
Travel and removal.....	53,616	47,201
Office stationery and supplies.....	34,426	38,083
Publication of reports and studies.....	30,718	31,481
Telephones and telegrams.....	21,051	19,769
Office furniture and equipment.....	19,864	12,232
Rental of office machines.....	6,358	8,066
Postal services and postage.....	5,341	4,405
Repair of office furniture and equipment.....	2,349	2,827
Freight, express and cartage.....	1,390	1,441
Miscellaneous.....	4,526	3,380
	<u>2,045,172</u>	<u>1,857,838</u>
Special studies and references:		
Salaries.....	19,687	19,687
Professional and special services.....	38,628	69,999
	<u>38,628</u>	<u>89,686</u>
Total expense.....	<u>\$ 2,083,800</u>	<u>\$ 1,947,524</u>
Total expense provided for by—		
Privy Council Vote 25.....	\$ 1,739,300	\$ 1,630,324
Treasury Board Vote 5.....	6,500	
Government departments which provided major services without charge.....	338,000	317,200
	<u>\$ 2,083,800</u>	<u>\$ 1,947,524</u>

Certified correct:

N. LAFRANCE

Chief of Administration

Approved:

ARTHUR J. R. SMITH

Chairman

I have examined the above Statement of Expense and have reported thereon under date of July 6, 1971 to the Economic Council of Canada and The Right Honourable the Prime Minister.

A. M. HENDERSON

Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, July 6, 1971.

TO:

ECONOMIC COUNCIL OF CANADA

AND

THE RIGHT HONOURABLE THE PRIME MINISTER,
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Economic Council of Canada for the year ended March 31, 1971, pursuant to the provisions of section 20 of the Economic Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expense presents fairly the financial transactions of the Council for the year ended March 31, 1971, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

Appendix 2

Science Council of Canada

(Established by the Government Organization Act, 1969)

STATEMENT OF EXPENSE

FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Administration:		
Salaries and employee benefits.....	\$ 574,453	\$ 501,676
Professional and special services.....	377,814	416,397
Travel and removal.....	110,187	93,264
Accommodation.....	86,240	86,413
Publication of reports and studies.....	58,464	70,682
Office stationery and supplies.....	36,723	31,576
Office furniture and equipment.....	25,905	34,970
Telephones and telegrams.....	18,844	17,125
Accounting and cheque issue services.....	7,000	7,000
Postal services and postage.....	4,078	2,765
Repair of office furniture and equipment.	3,222	1,599
Rental of office machines.....	1,643	4,443
Miscellaneous.....	4,418	2,430
Total expense.....	\$ 1,308,991	\$ 1,270,340
Total expense provided for by—		
Privy Council Vote 35.....	\$ 1,184,741	\$ 1,148,840
Government departments which provided major services without charge.....	124,250	121,500
	\$ 1,308,991	\$ 1,270,340

Certified Correct:

D. HUNKA
Chief of Administration

Approved:

O. M. SOLANDT
Chairman

I have examined the above Statement of Expense and have reported thereon under date of June 25, 1971 to the Science Council of Canada and The Right Honourable the Prime Minister.

A. M. HENDERSON
Auditor General of Canada

AUDITOR GENERAL OF CANADA
Ottawa, June 25, 1971.

TO:

SCIENCE COUNCIL OF CANADA

AND

THE RIGHT HONOURABLE THE PRIME MINISTER,
OTTAWA.

Sirs,

I have examined the accounts and financial transactions of the Science Council of Canada for the year ended March 31, 1971 pursuant to the provisions of section 16B of the Science Council of Canada Act.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Statement of Expense presents fairly the financial transactions of the Council for the year ended March 31, 1971, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

Appendix 3

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY-ELECTIONS

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
General elections—						
1968.....					541	541
Next general election.....	4,121	577,787	81,138			663,046
By-elections—						
Prior to 1970.....	677				24	701
1970.....	22,423	26,080	10,701	44,263	54,633	158,100
1971.....		718				718
North West Territories Council vote.....	17,611	13,965	26,287	9,196	8,260	75,319
Yukon Territory Council vote.....	16,171	5,207	3,511	5,099	5,329	35,317
Total.....	61,003	623,757	121,637	58,558	68,787	933,742

GENERAL ELECTION 1968

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
SUMMARY						
Newfoundland.....					24	24
Quebec.....					292	292
Ontario.....					48	48
Manitoba.....					17	17
Saskatchewan.....					96	96
Alberta.....					64	64
Total.....					541	541

NEXT GENERAL ELECTION

	Returning officers' services and office expenses	Printing	Preparatory work	Enumeration	Polling station accounts	Total
	\$	\$	\$	\$	\$	\$
SUMMARY						
Quebec.....	2,443					2,443
Ontario.....	525					525
General accounts.....	1,153	577,787	81,138			660,078
Total.....	4,121	577,787	81,138			663,046

SECTION 19

1970-71 PUBLIC ACCOUNTS

Public Works

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PUBLIC WORKS

—To provide and maintain at the most economical cost roads, bridges and public utility services as required by federal government programs.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
1 Program expenditures.....	\$12,639,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	169,250 00			
	12,808,250 00	12,074,394 11	733,855 89	10,745,362 84
Stat. Minister of Public Works—salary and motor car allowance	16,999 92	16,999 92		16,999 92
Stat. Refunds of amounts credited to revenue in previous years....	3,837 82	3,837 82		3,187 56
	12,829,087 74	12,095,231 85	733,855 89	10,765,550 32
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM				
5 Program expenditures and grants listed in the Estimates.....	14,274,000 00	13,535,196 86	738,803 14	13,910,665 06
ACCOMMODATION PROGRAM				
10 Operating expenditures, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan purposes, and assistance to the International Civil Aviation Organization in the form of office accommodation at less than commercial rates, and, on a partially recoverable basis, to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W Clifford Clark Memorial Centre in Ottawa.....	\$123,860,000 00			
10a	3,085,000 00			
	126,945,000 00	126,831,742 62	113,257 38	107,952,493 66
15 Capital expenditures, including expenditures on works on other than federal property.....	105,600,000 00	91,596,057 26	14,003,942 74	83,034,108 42
Stat. Exchequer Court awards.....	5,521 23	5,521 23		125,000 00
	232,550,521 23	218,433,321 11	14,117,200 12	191,111,602 08
MARINE PROGRAM				
20 Operating expenditures and contributions.....	\$ 9,585,000 00			
20a	2,662,000 00			
	12,247,000 00	11,389,824 75	857,175 25	9,722,000 00
25 Capital expenditures including expenditures on works on other than federal property.....	\$23,735,000 00			
25a	1,813,000 00			
	25,548,000 00	23,061,826 21	2,486,173 79	21,345,529 32
Stat. Dry dock subsidies—Canadian Vickers, Montreal.....	180,000 00	180,000 00		180,000 00
Stat. Exchequer Court awards.....	15,389 33	15,389 33		11,361 00
	37,990,389 33	34,647,040 29	3,343,349 04	31,258,890 32
TRANSPORTATION AND OTHER ENGINEERING PROGRAM				
30 Program expenditures, including authority to make recoverable advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge and contributions.....	13,000,000 00	12,373,676 81	626,323 19	12,952,045 89
Stat. Contributions to the Provinces under terms of the Trans-Canada Highway Act.....	39,573,136 76	39,573,136 76		26,773,943 97
	52,573,136 76	51,946,813 57	626,323 19	39,725,989 86
Total.....	350,217,135 06	330,657,603 68	19,559,531 38	286,772,697 64

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION.....	1970-71	12,095	11	1,792	1,425	15,301
	1969-70	10,765		1,550	1,143	13,458
PROFESSIONAL AND TECHNICAL SERVICES.....	1970-71	13,535	15	1,809	1,387	16,716
	1969-70	13,911		1,897	1,049	16,857
ACCOMMODATION.....	1970-71	218,434	8,200	5,521		215,755
	1969-70	191,112	7,172	5,439		189,379
MARINE.....	1970-71	34,647	1,096	621	65	34,237
	1969-70	31,259	1,337	610	188	30,720
TRANSPORTATION AND OTHER ENGINEERING.....	1970-71	51,947	213	297	219	52,250
	1969-70	39,726	64	337	212	40,211
Total.....	1970-71	330,658	9,535	10,040	3,096	334,259
	1969-70	286,773	8,573	9,833	2,592	290,625

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Executive offices.....	1,224	1,637					1,224	1,637
Administrative services.....	11,506	10,462	99				11,605	10,462
	12,730	12,099	99				12,829	12,099
Less: receipts and revenues credited to the vote.....		4						4
	12,730	12,095	99				12,829	12,095
Deduct: receipts credited to revenue.....		11						11
Add: services provided by other departments.....	1,792	1,792					1,792	1,792
accommodation provided by this department.....	1,425	1,425					1,425	1,425
Total cost of program.....	15,947	15,301	99				16,046	15,301
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services.....	13,428	12,838	126		28	28	13,582	12,866
Real property services.....	714	666			3	3	717	669
	14,142	13,504	126		31	31	14,299	13,535
Less: receipts and revenues credited to the vote.....		25						25
	14,117	13,504	126		31	31	14,274	13,535
Deduct: receipts credited to revenue.....		15						15
Add: services provided by other departments.....	1,809	1,809					1,809	1,809
accommodation provided by this department.....	1,387	1,387					1,387	1,387
Total cost of program.....	17,313	16,685	126		31	31	17,470	16,716
ACCOMMODATION PROGRAM								
Program management.....	10,485	12,499					10,485	12,499
General purpose buildings.....	82,718	82,949	70,590	67,521			153,308	150,470
Single purpose buildings.....	37,394	33,785	35,010	24,076			72,404	57,861
	130,597	129,233	105,600	91,597			236,197	220,830
Less: receipts and revenues credited to the vote.....		3,646		1				3,646
	126,951	126,838	105,600	91,596			232,551	218,434
Deduct: receipts credited to revenue.....	3,598	8,200					3,598	8,200
Add: services provided by other departments.....	5,521	5,521					5,521	5,521
Total cost of program.....	128,874	124,159	105,600	91,596			234,474	215,755
MARINE PROGRAM								
Industry support.....	11,592	10,833	25,168	22,798	180	180	36,940	33,811
Water level control.....	615	531	380	271	55	44	1,050	846
	12,207	11,364	25,548	23,069	235	224	37,990	34,657
Less: receipts and revenues credited to the vote.....		3		7				10
	12,207	11,361	25,548	23,062	235	224	37,990	34,647
Deduct: receipts credited to revenue.....	797	1,096	50				847	1,096
Add: services provided by other departments.....	621	621					621	621
accommodation provided by this department.....	65	65					65	65
Total cost of program.....	12,096	10,951	25,498	23,062	235	224	37,829	34,237

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities.....	7,665	7,203	4,115	3,713	40,973	41,302	52,753	52,218
Less: receipts and revenues credited to the vote.....	180	266		5			180	271
	7,485	6,937	4,115	3,708	40,973	41,302	52,573	51,947
Deduct: receipts credited to revenue.....	91	213					91	213
Add: services provided by other departments.....	297	297					297	297
accommodation provided by this department.....	219	219					219	219
Total cost of program.....	7,910	7,240	4,115	3,708	40,973	41,302	52,998	52,250

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grant to the Canadian Good Roads Association.....	28	28	28
Grant to the Canadian Joint Fire Prevention Publicity Committee.....	3	3	5
	31	31	33
MARINE PROGRAM			
Dry Dock Subsidy to Canadian Vickers.....	180	180	180
Okanagan Flood Control Project.....	55	44	47
	235	224	227
TRANSPORTATION AND OTHER ENGINEERING PROGRAM			
Counties of Matane and Gaspé North, Quebec—towards federal share of the cost of constructing highway No.6.....	1,400	1,729	1,104
Contributions to the provinces under terms of the Trans-Canada Highway Act.....	39,573	39,573	26,774
	40,973	41,302	27,878
	41,239	41,557	28,138

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Administration program	Professional and technical services program	Accommodation program	Marine program	Transportation and other engineering program	Total
(1) Salaries and wages.....	10,430 9,988 <i>8,710</i>	12,193 11,570 <i>11,486</i>	32,442 31,087 <i>28,545</i>	4,434 3,925 <i>3,255</i>	2,238 1,797 <i>2,047</i>	61,737 58,367 <i>54,043</i>
(1) Other personnel costs.....	106 102 <i>457</i>	35 57 <i>793</i>	645 761 <i>2,070</i>	278 312 <i>908</i>	225 164 <i>395</i>	1,289 1,396 <i>4,623</i>
(2) Transportation and communications.....	921 870 <i>725</i>	1,093 684 <i>648</i>	1,536 1,609 <i>1,344</i>	139 263 <i>199</i>	133 150 <i>99</i>	3,822 3,576 <i>3,015</i>
(3) Information.....	19 6	9 64 <i>17</i>	135 187 <i>119</i>	58 38 <i>29</i>	7 7 <i>12</i>	221 302 <i>177</i>
(4) Professional and special services.....	401 347 <i>214</i>	283 378 <i>122</i>	13,989 13,891 <i>12,651</i>	931 1,207 <i>1,070</i>	287 242 <i>1,132</i>	15,891 16,065 <i>15,189</i>
(5) Rentals.....	168 52 <i>79</i>	90 41 <i>31</i>	48,931 45,342 <i>40,530</i>	120 142 <i>125</i>	20 23 <i>49</i>	49,329 45,600 <i>40,814</i>
(6) Purchased repair and upkeep.....	41 45 <i>44</i>	63 67 <i>99</i>	19,514 32,339 <i>12,274</i>	6,925 14,232 <i>4,659</i>	3,348 4,273 <i>3,304</i>	29,891 50,956 <i>20,380</i>
(7) Utilities, materials and supplies.....	594 479 <i>363</i>	361 427 <i>484</i>	19,512 19,973 <i>18,493</i>	806 1,006 <i>900</i>	1,573 1,042 <i>1,546</i>	22,846 22,927 <i>21,786</i>
(8) Construction and acquisition of land, buildings and equipment.....			97,816 74,440 <i>74,518</i>	23,767 12,980 <i>19,639</i>	3,855 3,108 <i>3,324</i>	125,438 90,553 <i>97,481</i>
(9) Construction and acquisition of machinery and equipment.....	99 199 <i>150</i>	126 188 <i>187</i>	1,513 1,053 <i>3,382</i>	280 227 <i>275</i>	91 103 <i>241</i>	2,109 1,770 <i>4,235</i>
(10) Grants, contributions and other transfer pay- ments.....		31 31 <i>33</i>		235 274 <i>180</i>	40,973 41,302 <i>27,877</i>	41,239 41,607 <i>28,090</i>
(12) All other expenditures.....	50 11 <i>23</i>	15 3 <i>11</i>	164 148 <i>178</i>	17 51 <i>20</i>	10 7	256 220 <i>232</i>
(1-12) Total.....	12,829 12,099 <i>10,765</i>	14,299 13,535 <i>13,911</i>	236,197 220,830 <i>194,104</i>	37,990 34,657 <i>31,259</i>	52,753 52,218 <i>40,026</i>	354,068 333,339 <i>290,065</i>
(13) Less: receipts and revenues credited to the vote...	4	25	3,646 2,396 <i>2,992</i>	10	180 271 <i>300</i>	3,851 2,681 <i>3,292</i>
Total net expenditures.....	12,829 12,095 <i>10,765</i>	14,274 13,535 <i>13,911</i>	232,551 218,434 <i>191,112</i>	37,990 34,647 <i>31,259</i>	52,573 51,947 <i>39,726</i>	350,217 330,658 <i>286,773</i>

Amounts in ordinary type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

RECEIPTS

Operating—

Annual appropriations.....	290,863
Statutory appropriations.....	39,795
Credited to appropriations.....	2,681
Credited to revenue.....	9,535

Capital—

Loans.....	154
------------	-----

Total receipts..... 343,028

OUTLAYS

Operating—

Goods and services.....	291,782
Grants and contributions.....	41,377
Subsidy and deficit payments.....	180

Capital—

Loans.....	154
Receipts credited to revenue.....	9,535

Total outlays..... 343,028

Net total receipts or outlays..... nil

Revenues

	1970-71	1969-70
Comparative Summary		
Non-Tax Revenue—		
A Privileges, licences and permits...	5,955,616 95	5,387,601 03
B Proceeds from sales.....	2,675 25	285,065 90
C Services and service fees.....	1,699,272 57	1,532,655 52
D Refunds of previous years' expenditure.....	1,417,186 21	833,756 97
E Miscellaneous.....	460,195 09	533,942 56
Total.....	\$9,534,946 07	\$8,573,021 98

	1970-71	
Details		
A Privileges, licences and permits:		
Ferry privileges.....	16,600	
Rental of:		
Public buildings and sites.....	5,930,431	
Water lots.....	4,792	
Encroachment fees, field camp accommodations.....	3,794	
		5,955,617
B Proceeds from sales:		
Sales of real estate.....		2,675
C Services and service fees:		
Laundry services.....	17,870	
Supply of rations.....	123,875	
Commission from telephone booths in public buildings.....	12,254	
Supply of:		
Steam.....	403,890	
Water.....	136,631	
Electricity.....	110,767	
Sewer and/or garbage removal services.....	42	
Transportation.....	242,246	
Earnings of floating plant.....	80,992	
Earnings of graving docks, etc.:		
Champlain graving docks, Lauzon, Quebec.....	225,825	
Lorne graving dock, Lauzon, Quebec.....	20,911	
Esquimalt graving dock, B.C.....	318,539	
Selkirk Repair Slip, Man.....	5,431	
		1,699,273
D Refunds of previous years' expenditures:		
Government of Newfoundland and Labrador, recovery of portion of salaries for fire dept. personnel, Pleasantville, St John's \$66,094; Diamond Const Nova Scotia \$9,126; Gullbridge Mines Ltd, recovery of cost of construction of wharf at Wolf Cove \$29,750; Electric Reduction Co of Canada Ltd, recovery of cost of construction of wharf facilities at Long Harbour \$252,551; Agence Maritime Inc, recovery of repair costs of wharf at Seven Islands \$23,079; Deposit of refund held for Province of Quebec sales tax Alexandra Bridge \$10,000; funds held pending audit on Alexandra Bridge \$14,480; tax escalation for 1969-70 revised various buildings \$143,617; rentals received 1969-70 revised various buildings \$188,712; accrual of 1969-70 fire charges no longer required \$47,821; surplus stock returned from zone trade stock to D.P.W. stores and re-issued		

\$22,366; steam supplied to Chateau Laurier from Cliff Street heating plant \$11,702; recovery of expenditures re sanitary laundry \$8,025; Department of Agriculture, recovery of funds—work at Magnetic Lab CEF \$18,975; National Capital Commission, refund of advances various D.P.W. projects \$27,356; refund of advance re Place du Portage purchase \$45,628; rent (Accrual) Trebla reversed \$48,140; Government of N.W.T. recovery of cost of utilities of crown housing, Fort Smith \$6,746; Canadian National Institute for the Blind, recovery of cost of material supplied to caterer \$56,173; Manitoba Hydro, recovery of diesel fuel sales \$21,800; Government of N. W. T. \$72,264; Imperial Oil Ltd, recovery of fuel credits \$35,624; McNamara Construction, recovery of expenditures by Department of National Health and Welfare on Charles Camasal Hospital \$10,262; District of Churchill, recovery of portion of cost of construction of water and sewage systems \$32,344; Department of Transport, projects charged to Department of Public Works appropriation \$24,687; sundry \$189,864.....

1,417,186

E Miscellaneous:

Quebec North Shore Paper \$11,971; Ottawa Elgin Investments, forfeiture of bond \$25,000; Canadian Broadcasting Corporation, salary revenue re Heron Road heating plant \$32,171; Atomic Energy of Canada \$12,526; Royal Tour \$5,429; Newman Bros Ltd, contractor underestimated his work schedule \$10,868; Great Lake Paper Co, shared cost for dredging Kaministiquia River \$55,000; Canadian National Railway Toronto, reimbursement of operating and maintaining lift bridge, Burlington \$26,658; Emery, Jamieson, Agrois Bercov Lewis & Drewry, interest on fund deposited, pending settlement re purchase of Imperial Oil property for R.C.M.P. Headquarters \$18,287; State of Alaska, use of ferry terminal at Prince Rupert B C \$48,737; Messrs C Hoare & Co, payment re assignment of lease, 17-19 Cockspur St London, England \$10,055; Sundry \$203,493.....

460,195

\$9,534,946

Appendix
Public Works Working Capital Advance

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Accounts receivable.....	\$ 68,610	\$
LIABILITIES		
Working capital advance.....	\$ 68,610	\$

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
Payments made out of, and recoveries credited to the Working Capital Advance in respect of undertakings by the Department of Public Works on behalf of other Federal Government Departments and Agencies as follows:		
Agriculture.....	1,188,077	3,243,467
Canadian Broadcasting Corporation.....	6,672	
Defence Construction.....	1,539	
Defence Research Board.....	24,541	
Communications.....	32,255	84,276
Consumer and Corporate Affairs.....		4,855
Emergency Measures Organization.....	82,781	
Energy, Mines and Resources.....	6,657,492	5,782,676
External Affairs.....	686,597	1,252,509
Fisheries.....	187,939	139,419
Fisheries Research Board.....	1,627,974	1,923,351
Forestry and Rural Development.....	1,572,001	2,609,700
Indian Affairs and Northern Development—		
Northern Administration.....	12,128,998	
Indian Affairs.....	900,487	13,773,469
Parks.....	1,357,581	
Industry, Trade and Commerce.....		2,745,047
Justice.....	6,683	6,786
Labour.....		22,798
Manpower and Immigration.....	66,365	104,161
National Defence.....	467,612	444,391
National Harbours Board.....	2,866,153	
National Health and Welfare.....	2,461,413	640,362
National Research Council.....	626,797	
National Revenue—		
Customs and Excise.....	107,063	54,747
Taxation.....	1,762	
Northern Canada Power Commission.....	9,339	
Privy Council.....		50,409
Post Office.....	14,711	
Public Service Commission.....	50,445	
Regional Economic Expansion.....	37,186	138,493
Royal Canadian Mounted Police.....	5,500,808	
Secretary of State.....	137,175	1,453,470
Solicitor General—		
Canadian Penitentiary Service.....	11,641,942	16,943,791
Supply and Services.....		2,593
Ministry of Transport—		
Air.....	184,983	
Marine.....	868,465	6,702,375
Policy and Research.....	7,098,669	
Treasury Board.....		2,844,266
Unemployment Insurance Commission.....	486	
Veterans Affairs.....	3,814,993*	9,349,502
National Capital Commission.....	88,678	
Canadian Government Travel Bureau.....	1,737	
Northwest Territories Government.....	148,650	
	\$62,657,049	\$70,316,913

*On the strength of assurances from the Department of Veterans Affairs that funds would be made available through supplementary estimates to cover all expenditures made out of the advance on their behalf, offices of this Department were advised to proceed with contracts in process. Subsequently, the client was not able to repay the Department of Public Works for all expenditures and a balance of \$68,609.96 remains outstanding in the Working Capital Advance as at the close of the 1970/71 fiscal year.

There were no unrecovered amounts in the 1969-70 fiscal year.

SECTION 20

**1970-71
PUBLIC ACCOUNTS**

Regional Economic Expansion

**Department
Cape Breton Development Corporation
National Capital Commission**

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Section 20

1997
PUBLIC ACCOUNTS

Regional Economic Expansion

Department
Civil Service Commission
Regional Economic Expansion

Control

1	1997
2	1997
3	1997
4	1997
5	1997
6	1997
7	1997
8	1997
9	1997
10	1997
11	1997
12	1997
13	1997
14	1997
15	1997
16	1997
17	1997
18	1997
19	1997
20	1997

REGIONAL ECONOMIC EXPANSION

The Department of Regional Economic Expansion consists of the department proper, the Cape Breton Development Corporation and the National Capital Commission.

The aims of the department are:

- To bring about economic expansion and social adjustment in areas requiring special measures to improve opportunities for production employment and access to these opportunities.

Cape Breton Development Corporation

Objective

- To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

National Capital Commission

Objective

- To help develop the National Capital Region so that it will be:
 - (a) a fitting symbol of Canada's cultural and linguistic values;
 - (b) an efficient and esthetically satisfying place in which to carry on the nation's business; and
 - (c) a model of urban planning and development that will benefit other parts of the country and be a source of pride for Canadians.

Appropriations and Expenditures

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
Stat.	Minister of Regional Economic Expansion—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
1	Operating expenditures.....	25,440,400 00	21,968,492 10	3,471,907 90	18,160,308 51
5	Capital expenditures—Including authority to make recoverable advances in amounts not exceeding the amount of the share of the Province of Nova Scotia of the cost of the Avon River Causeway Dam project.....	10,073,900 00	4,431,915 38	5,641,984 62	8,409,246 23
10	The grants listed in the Estimates and contributions.....	\$231,337,200 00			
	10a.....	3,925,000 00			
	<i>Expenditures from appropriations not required for 1970-71.....</i>	235,262,200 00	234,094,729 18	1,167,470 82	144,363,844 00
		270,793,499 92	260,512,136 58	10,281,363 34	179,348,796 58
Cape Breton Development Corporation					
35	Payment to the Cape Breton Development Corporation to be applied by the Corporation in payment of the losses incurred in the operation and maintenance in the calendar year 1970 of the coal mining and related works and undertakings acquired by the Corporation under section 9 of the Cape Breton Development Corporation Act, for administrative expenses chargeable to the Coal Division, and for grants to municipalities on Cape Breton Island not exceeding an amount equal to the taxes that might have been levied for their 1970 fiscal year by the municipalities in respect of the personal property of the Corporation if the Corporation were not an agent of Her Majesty.....	\$ 21,000,000 00			
	35a.....	5,000,000 00			
		26,000,000 00	25,778,377 00	221,623 00	21,935,092 00
Stat.	Payments to the Cape Breton Development Corporation pursuant to sections 19 and 24 of the Cape Breton Development Corporation Act.....	11,540,000 00	11,540,000 00		10,730,000 00
		37,540,000 00	37,318,377 00	221,623 00	32,665,092 00
National Capital Commission					
40	Operating expenditures.....	\$ 10,900,000 00			
	40a.....	400,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	25,000 00			
		11,325,000 00	11,300,000 00*	25,000 00	10,246,808 96
45	Payment to the National Capital Fund.....	17,100,000 00	17,100,000 00		13,800,000 00
		28,425,000 00	28,400,000 00	25,000 00	24,046,808 96
	Grand total.....	336,758,499 92	326,230,513 58	10,527,986 34	236,060,697 54

* Includes an amount of \$3,539 of unexpended funds for which refund was received after fiscal records were closed.

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department.....	1970-71	260,512	15,883	4,376	231	249,236
	1969-70	179,349	9,432	4,053	220	174,190
Cape Breton Development Corporation.....	1970-71	37,318				37,318
	1969-70	32,665				32,665
National Capital Commission.....	1970-71	28,400	3,369			25,031
	1969-70	24,047	3,449			20,598
Total.....	1970-71	326,230	19,252	4,376	231	311,585
	1969-70	236,061	12,881	4,053	220	227,453

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
Planning and Administration.....	9,316	7,896	276	432	1,789	1,391	11,381	9,719
Economic expansion and social adjustment—Eastern Canada....	2,079	1,529	1,248	1,099	124,828	127,619	128,155	130,247
Economic expansion and social adjustment—Central Canada....	847	708	17	13	68,214	69,634	69,078	70,355
Economic expansion and social adjustment—Western Canada..	13,215	11,853	9,133	3,413	40,431	35,450	62,779	50,716
	25,457	21,986	10,674	4,957	235,262	234,094	271,393	261,037
<i>Less: receipts credited to the vote</i>			600	525			600	525
	25,457	21,986	10,074	4,432	235,262	234,094	270,793	260,512
<i>Deduct: receipts credited to revenue.....</i>	11,309	15,883					11,309	15,883
<i>Add: services provided by other departments.....</i>	2,896	4,376					2,896	4,376
<i>accommodation provided by department.....</i>	455	231					455	231
Total cost of program.....	17,499	10,710	10,074	4,432	235,262	234,094	262,835	249,236
Cape Breton Development Corporation								
Rationalization of the coal industry.....	21,650	25,778	4,355	2,500			26,005	28,278
Economic expansion.....	830	1,640	9,705	7,400	1,000		11,535	9,040
Total cost of program.....	22,480	27,418	14,060	9,900	1,000		37,540	37,318
National Capital Commission								
Planning.....	1,275	1,149			300	300	1,575	1,449
Property acquisition.....	4,900	5,321			4,550	4,550	9,450	9,871
Services.....					8,550	8,550	8,550	8,550
Conservation and recreation.....	3,650	3,442			3,000	3,000	6,650	6,442
Cultural heritage.....					700	700	700	700
Administration.....	2,700	2,691					2,700	2,691
	12,525	12,603			17,100	17,100	29,625	29,703
<i>Less: receipts and revenues credit to vote.....</i>	1,255	1,303					1,225	1,303
Total cost of program.....	11,300	11,300			17,100	17,100*	28,400	28,400

*Represents amount credited to National Capital Fund.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Expenditures	1969-70 Expenditures
GRANTS:		
Saint John Board of Trade.....	2	
CONTRIBUTIONS:		
Canada Land Inventory.....	4,016	4,354
Development projects on Indian reserves....	1,671	1,216
Newstart Corporation.....	5,642	6,085
Agricultural and Rural Development shared cost.....	18,088	24,520
Comprehensive rural area development.....	35,012	22,186
Growth and development of Atlantic region	6,272	22,366
Land surveying and mapping.....	897	
Industrial incentives.....	60,311	54,515
Federal-Provincial Special Area Agreement	97,796	
Newfoundland resettlement.....	872	
New Brunswick—Quebec power intertie.....	2,500	
Miscellaneous.....	1,016	1,299
	\$234,095	\$136,541

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Department	Cape Breton Development Corporation	National Capital Commission	Total
(1) Salaries and wages.....	16,795 15,277 <i>12,389</i>			16,795 15,277 <i>12,389</i>
(1) Other personnel costs.....	230 17 <i>134</i>			230 17 <i>134</i>
(2) Transportation and communications.....	1,851 1,887 <i>1,363</i>			1,851 1,887 <i>1,363</i>
(3) Information.....	663 554 <i>392</i>			663 554 <i>392</i>
(4) Professional and special services.....	3,224 1,738 <i>1,208</i>			3,224 1,738 <i>1,208</i>
(5) Rentals.....	376 274 <i>221</i>			376 274 <i>221</i>
(6) Purchased repair and upkeep.....	1,040 371 <i>725</i>			1,040 371 <i>725</i>
(7) Utilities, materials and supplies.....	1,646 2,125 <i>1,584</i>			1,646 2,125 <i>1,584</i>
(8) Construction and acquisition of land, buildings and equipment.....	9,384 3,491 <i>8,349</i>			9,384 3,491 <i>8,349</i>
(9) Construction and acquisition of machinery and equipment.....	840 1,160 <i>859</i>			840 1,160 <i>859</i>
(10) Grants, contributions and other transfer payments.....	235,262 234,095 <i>152,762</i>			235,262 234,095 <i>152,762</i>
(12) All other expenditures.....	82 48 <i>18</i>	37,540 37,318 <i>32,665</i>	29,650 30,458 <i>25,362</i>	67,272 67,824 <i>58,045</i>
1-12) Total.....	271,393 261,037 <i>180,004</i>	37,540 37,318 <i>32,665</i>	29,650 30,458 <i>25,362</i>	338,583 328,813 <i>238,031</i>
(13) Less: receipts and revenues credited to the vote.....	600 525 <i>655</i>		1,225 2,058 <i>1,315</i>	1,825 2,583 <i>1,970</i>
Total net expenditures.....	270,793 260,512 <i>179,349</i>	37,540 37,318 <i>32,665</i>	28,425 28,400 <i>24,047</i>	336,758 326,230 <i>236,061</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Cape Breton Development Corporation	National Capital Commission	Total
RECEIPTS—				
Operating—				
Annual appropriation.....	260,495	25,778	28,400	314,673
Statutory appropriations.....	17	11,540		11,557
Credited to appropriations.....	525		1,303	1,828
Credited to revenue.....	19,252			19,252
Capital—				
Loans.....		7,000	3,000	10,000
Loan repayments.....	10,175			10,175
Total receipts.....	290,464	44,318	32,703	367,485
OUTLAYS—				
Operating—				
Goods and services.....	26,942	25,778	12,603	65,323
Grants and contributions.....	234,095		17,100	251,195
Capital—				
Expenditures.....		9,900		9,900
Loans.....	73,295			73,295
Loan repayments.....		11,000	8,282	19,282
Receipts credited to revenue.....	19,252			19,252
Total outlays.....	353,584	46,788	37,985	438,247
Net receipts or net outlays (—).....	— 63,120	— 2,360	— 5,282	— 70,762

Revenues

Department	1970-71	1969-70
Comparative Summary		
Non-Tax Revenue—		
A Return on investments.....	13,297,143 91	9,871,456 35
B Privileges, licences and permits.....	1,350,744 32	1,280,147 65
C Proceeds from sales.....	207,552 87	192,053 32
D Services and service fees.....	1,449,712 81	1,014,930 41
E Refunds of previous years' expenditure.....	2,585,807 54	447,946 01
F Miscellaneous.....	360,936 62	73,741 64
Total.....	\$19,251,898 07	\$12,880,275 38

Details	1970-71
Non-Tax Revenue—	
A Return on investments: interest on loans—Northern Canada Power Commission under the Atlantic Provinces Power Development Act, Newfoundland \$2,721,305, Nova Scotia \$2,763,241, New Brunswick \$3,450,365, National Capital Commission, Greenbelt \$1,967,402, excluding Greenbelt \$1,401,725, South Saskatchewan River \$661,370, Prince Edward Island development agreement \$122,841, New Brunswick Special Areas agreement \$71,151, Atlantic Development Board carryover \$119,284; general \$18,460.....	13,297,144
B Privileges, licences and permits: house rentals \$100,712; land rentals \$13,981; community pasture fees \$1,098,277; sundries \$137,774.....	1,350,744
C Proceeds from sales: sale of land \$70,563; sale of livestock and produce \$131,243; sundries \$5,747..	207,553
D Services and service fees: breeding fees \$367,721; engineering services \$661,896; water charges \$280,719; rental of equipment \$103,926; inoculation \$34,710; other \$741.....	1,449,713
E Refunds of previous years' expenditure: this includes an amount of \$1,827,927, less repayments of \$12,154, respecting loans made by Atlantic Development Board which had been previously charged to budgetary expenditures that are now being set up as assets in the accounts of Canada. In addition, \$228,154 refers to Shellmouth Dam and Portage Diversion, \$239,303 to ARDA projects, \$272,531 to FRED projects and \$30,046 to others.....	2,585,807
F Miscellaneous: revenue from ARDA projects \$300,995; other \$59,942.....	360,937
	\$19,251,898

Appendix 1—Fund for Rural Economic Development

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1971

	Approved Program	Expenditure
Prince Edward Island		
Prince Edward Island Agreement	\$	\$
Integrated land management.....	685,940	481,237
Development land based resources.....	2,380,508	1,602,482
Fisheries.....	351,604	122,620
Housing and urban services and development.....	715,714	685,282
Transportation.....	1,750,000	1,713,582
Industrial waste disposal and water supply.....	720,000	447,100
Manufacturing and processing.....		
Plan management.....	756,000	530,898
Public participation and involvement..	711,653	506,552
Evaluation.....	25,585	24,984
Development grant.....	6,000,000	5,400,000
	14,097,004	11,514,737
New Brunswick		
Macataquac Area Agreement		
Counselling.....	55,500	47,085
Industrial development.....	975,000	936,940
Recreation.....	1,248,000	1,184,613
Townsite development.....	45,000	40,625
Administration.....	86,250	73,960
Adjustment grant.....	595,000	595,000
	3,004,750	2,878,223
Northeast New Brunswick Agreement		
Manpower skill training.....	75,600	20,777
Counselling.....	265,981	158,875
Land use adjustment.....	208,770	162,666
Agriculture development.....	18,000	Nil
Fisheries development.....	246,554	242,019
Transportation.....	714,000	482,083
Recreation.....	26,000	25,502
Work orientation.....	4,000	3,214
Administration and public information.....	219,034	126,532
Implementation grant.....	2,800,000	2,800,000
	4,577,939	4,021,668
Quebec		
Lower St Lawrence, Gaspé and Îles de la Madeleine Area Agreement		
Administration.....	1,099,688	1,036,158
Agriculture.....	3,383,947	2,666,684
Forestry.....	3,229,940	1,675,497
Fisheries.....	1,151,160	405,657
Recreation and tourism.....	1,668,381	1,025,692
Social and manpower development....	1,188,953	925,183
Urbanization.....	3,128,858	2,477,084
Regional transportation.....	2,772,850	1,486,002
Research.....	368,718	447,129
	17,992,495	12,145,086
Manitoba		
Interlake Area Agreement		
Administration.....	173,343	161,124
General counsellors.....	297,000	242,823
Manpower corps.....	450,000	450,000
Evaluation.....	16,667	16,668
Land development.....	177,000	79,559
Water control.....	720,000	720,000
Roads.....	1,050,000	1,050,000
Resource management.....	271,875	226,862
Recreation.....	590,007	454,316
Land adjustment.....	612,000	556,595
Training-in-industry.....	30,000	17,032
Community affairs.....	112,500	66,113
Industrial park.....	35,017	7,435
Fisheries adjustment.....	45,000	43,759
Implementation grant.....	360,000	360,000
	4,940,409	4,452,286
	44,612,597	35,012,000

Appendix 2

Maritime Marshland Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
ASSETS		
Inventory at cost.....	\$ 11,055	\$ 12,023
LIABILITIES		
Working capital advances.....	\$ 11,055	\$ 12,023

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Balance, inventory at beginning of year.....	\$ 12,023	\$ 13,915
Increase or decrease (—) in inventory during year.....	—968	—1,892
Net profit or loss (—) for the year.....	9	—6
	11,064	12,017
Net profit credited to non-tax revenue.....	—9	
Net loss charged to appropriation.....		6
Balance, inventory at end of year.....	11,055	12,023

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Sales.....	\$ 5,639	\$ 9,309
Cost of sales—		
Inventory at beginning of year.....	12,023	13,915
Costs incurred during the year.....	4,662	7,423
	16,685	21,338
Inventory at end of year.....	—11,055	—12,023
	5,630	9,315
Net profit or loss (—) for the year.....	9	—6

Appendix 3

Prairie Farm Rehabilitation
Administration Stores Account

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures at March 31, 1970)

	1971	1970
ASSETS		
Inventory at cost.....	\$182,861	\$177,227
LIABILITIES		
Working capital advance.....	\$182,861	\$177,227

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Balance, inventory at beginning of year.....	\$177,227	\$206,926
Increase or decrease (—) in inventory during year.....	5,634	—29,277
Net profit or loss (—) for the year.....		
Shortage, 1969–70 operations.....		—422
Balance, inventory at end of year.....	\$182,861	\$177,227

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Sales.....	\$289,594	\$202,604
Cost of sales—		
Inventory at beginning of year.....	177,227	206,926
Shortage, 1969–70 operations.....		—422
Costs incurred during the year.....	5,634	—29,277
	182,861	177,227
Inventory at end of year.....	182,861	177,227

SECTION 21

1970-71 PUBLIC ACCOUNTS

Secretary of State

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-Television Commission
Company of Young Canadians
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives
Public Service Commission
Office of the Representation Commissioner

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Programs by activities.....	21·10
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Net expenditure by program and standard object.....	21·16
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SECRETARY OF STATE

The Secretary of State is responsible for the department proper consisting of eight programs and is the spokesman in Parliament for the agencies listed below.

Department

The aims of the department are:

- To provide management and centralized services to the department and to a varying degree to certain cultural agencies, and to provide senior advisory services on matters affecting the Ministry.
- To ensure the equality of status of Canada's two official languages in federal government institutions and to encourage their continued use and development in Canada's society at large.
- To assist in the continuing development of the federal cultural policy and programs and to encourage and support artistic and cultural projects of national significance.
- To assist in the coordination of federal policies of support and research in the field of post-secondary-education.
- To provide translation and interpretation service, in all languages to Parliament and to government departments and agencies.
- To promote effective citizenship among immigrants to Canada and Canadians through projects designed to foster mutual understanding and co-operation among groups in Canada.
- To grant Canadian citizenship and provide evidence thereof.
- Centenary of the Confederation of British Columbia with Canada.

Canada Council

Objective

- To support independent research in the social sciences and humanities.
- To support the creation and production of all forms of art and to facilitate public access to the arts.
- To co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

- To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and an international service.

Canadian Film Development Corporation

Objective

- To foster and promote the development of a feature film industry in Canada.

Canadian Radio-Television Commission

Objective

- To develop and implement a national broadcasting policy.

Company of Young Canadians

Objective

- To increase social, economic and cultural opportunities for the disadvantaged segments of the population.

National Arts Centre Corporation

Objective

- To promote the development of the performing arts.

National Film Board

Objective

- Cultural interpretation of Canada and service and support to departments and agencies of the government through the medium of film.

National Library

Objective

- To facilitate the use of the library resources of the country by the government and the people of Canada.

National Museums of Canada

Objective

- To demonstrate the products of nature and the works of man, with special but not exclusive reference to Canada, so as to promote interest therein throughout Canada.

Public Archives

Objective

- To acquire, organize and preserve historical materials relating to the history of Canada, and to provide a records management and micro-filming advisory service to government departments and agencies.

Public Service Commission

Objective

- To meet the staffing requirements of departments and agencies in accordance with the merit principle.

Office of the Representation Commissioner

Objective

- To ensure a fair representation, by province, of the people of Canada in the House of Commons.

Appropriations and Expenditures

Vote			1970-71	1970-71	Unexpended	1969-70
			Appropriations	Expenditures	Balances	Expenditures
			\$	\$	\$	\$
Department						
ADMINISTRATION PROGRAM						
1	Program expenditures.....	\$2,027,000 00				
	1a.....	249,000 00				
	1c To authorize the transfer of \$109,500 from Secretary of State Vote 5 and \$68,499 from Secretary of State Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00				
	Transfer from—					
	Vote 5.....	109,500 00				
	Vote 10.....	68,499 00				
	Transfer from Treasury Board Vote 5 contingencies.....	92,000 00				
			2,546,000 00	2,502,886 01	43,113 99	1,898,121 60
Stat.	Secretary of State—salary and motor car allowance.....		16,999 92	16,999 92		16,999 92
2b	*Construction or acquisition of buildings, works, land and equipment—National Arts Centre—To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748—unexpended balance carried forward from 1969-70 appropriations.....		423,723 75	206,570 87	217,152 88	2,187,918 73
Stat.	Refunds of amounts credited to revenue in previous years.....		554 15	554 15		1,557 31
			2,987,277 82	2,727,010 95	260,266 87	4,104,597 56
BILINGUALISM DEVELOPMENT PROGRAM						
5	Operating expenditures.....	\$1,303,000 00				
	5a.....	600,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	9,300 00				
		1,912,300 00				
	Less transfers to—					
	Vote 1.....	\$109,500 00				
	Vote 15.....	41,500 00				
	Vote 20.....	49,999 00				
	Vote 25.....	29,999 00				
	Vote 30.....	119,999 00				
		350,997 00				
			1,561,303 00	1,537,366 87	23,936 13	503,247 59
10	The grants listed in the Estimates and contributions.....					
	Less transfers to—					
	Vote 1.....	\$ 68,499 00				
	Vote 35.....	324,999 00				
		393,498 00	51,834,502 00	51,814,713 44	19,788 56	1,199,072 56
			53,395,805 00	53,352,080 31	43,724 69	1,702,320 15
ARTS AND CULTURAL SUPPORT PROGRAM						
15	Operating expenditure.....	\$ 599,000 00				
	15a.....	9,000 00				
	15c To authorize the transfer of \$41,500 from Secretary of State Vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	670,000 00				
	Transfer from Vote 5.....	41,500 00				
	Transfer from Treasury Board Vote 5 contingencies.....	4,812 00				
			1,324,312 00	1,318,053 81	6,258 19	414,671 00
20	The grants listed in the Estimates.....	\$ 5,403,000 00				
	20c To authorize the transfer of \$49,999 from Secretary of State Vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00				
	Transfer from Vote 5.....	49,999 00				
			5,453,000 00	5,452,999 52	48	381,500 00
			6,777,312 00	6,771,053 33	6,258 67	796,171 00

*This vote was included in 1968-69 appropriations.

Appropriations and Expenditures—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department—Concluded				
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM				
22a Payments in the 1970-71 and 1971-72 fiscal years in respect of program expenditures, grants and contributions.....	10,000,000 00	155,106 05	9,844,893 95	
EDUCATION SUPPORT PROGRAM				
25 Program expenditures and the grant listed in the Estimates.....	\$ 325,000 00			
25c To authorize the transfer of \$29,999 from Secretary of State Vote 5, Appropria- tion Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 5.....	29,999 00			
Transfer from Treasury Board Vote 5 con- tingencies.....	3,700 00			
	358,700 00	332,730 02	25,969 98	186,761 61
Stat. Post-secondary education payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967.....	388,268,988 00	388,268,988 00		301,433,169 00
	388,627,688 00	388,601,718 02	25,969 98	301,619,930 61
TRANSLATION PROGRAM				
30 Program expenditures and the grants listed in the Estimates.....	\$ 8,000,000 00			
30a.....	470,000 00			
30c To authorize the transfer of \$119,999 from Secretary of State Vote 5, Appropria- tion Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 5.....	119,999 00			
Transfer from Treasury Board Vote 5 con- tingencies.....	139,200 00			
	8,729,200 00	8,551,925 44	177,274 56	6,263,257 44
CITIZENSHIP DEVELOPMENT PROGRAM				
35 Program expenditures, the grants listed in the Estimates and contributions.....	\$ 4,006,000 00			
35a.....	1,955,000 00			
35c To authorize the transfer of \$324,999 from Secretary of State Vote 10 Appropria- tion Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 10.....	324,999 00			
Transfer from Treasury Board Vote 5 con- tingencies.....	64,000 00			
	6,350,000 00	6,315,693 99	34,306 01	3,367,076 97
CITIZENSHIP REGISTRATION PROGRAM				
40 Program expenditures.....	\$ 1,800,000 00			
Transfer from Treasury Board Vote 5 con- tingencies.....	11,900 00			
	1,811,900 00	1,759,913 37	51,986 63	1,587,597 20
Department total.....	478,679,182 82	468,234,501 46	10,444,681 36	319,440,950 93
Canada Council				
45 Payment to the Canada Council within the meaning of section 20 of the Canada Council Act, to be used for the general purposes set out in section 8 of the act.....	24,200,000 00	24,200,000 00		23,700,000 00
Canadian Broadcasting Corporation				
50 Payment to the Canadian Broadcasting Corporation for operat- ing expenditures in providing a broadcasting service.....	166,000,000 00	166,000,000 00		166,000,000 00

Appropriations and Expenditures—Continued

Vote			1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
			\$	\$	\$	\$
	Canadian Film Development Corporation					
Stat.	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Act.....					
			997,866 79	997,866 79		429,501 21
	Canadian Radio-Television Commission					
60	Program expenditures and contributions.....	\$ 3,300,000 00				
	60c.....	45,000 00				
			3,345,000 00	3,292,004 25	52,995 75	2,783,872 90
	Company of Young Canadians					
70	Payment to the Company of Young Canadians.....		1,900,000 00	1,900,000 00		1,900,000 00
	National Arts Centre Corporation					
75	Payments to the National Arts Centre Corporation.....		2,625,000 00	2,625,000 00		2,500,000 00
	National Film Board					
80	Program expenditures and the grant listed in the Estimates.....	\$10,012,600 00				
	80a.....	440,200 00				
	Transfer from Treasury Board Vote 5 contingencies.....	113,267 00				
			10,566,067 00	10,288,131 00	277,936 00	10,463,797 75
Stat.	Exchequer Court awards.....		90,430 63	90,430 63		
			10,656,497 63	10,378,561 63	277,936 00	10,463,797 75
	National Library					
85	Program expenditures including a payment of \$200,000 to the National Library purchase account.....	\$ 2,600,000 00				
	85a To increase from \$200,000 to \$235,000 the payment to the National Library purchase account for the purpose of acquiring books.....	1 00				
	Transfer from Treasury Board Vote 5 contingencies.....	15,200 00				
			2,615,201 00	2,544,753 23	70,447 77	1,998,282 73
	National Museums of Canada					
90	Program expenditures, the grant listed in the Estimates, \$1,050,000 for the purchase of objects for the collections of the corporation, and \$150,000 for the acquisition or publication and the sale to the public of books, pamphlets, replicas and other materials related to the corporation's purposes.....	\$ 8,217,000 00				
	90c To increase from \$1,050,000 to \$1,166,000 the amount that may be used for the purchase of objects for the collections of the corporation and to provide a further amount of.....	116,000 00				
			8,333,000 00	8,209,516 73	123,483 27	7,338,665 62
	Public Archives					
95	Program expenditures.....	\$ 2,817,000 00				
	95a.....	5,000 00				
	95c.....	759,000 00				
	Transfer from Treasury Board Vote 5 contingencies.....	124,200 00				
			3,705,200 00	3,651,401 34	53,798 66	2,405,016 48

Appropriations and Expenditures—Concluded

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
Public Service Commission					
100	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the costs of the Public Service Bilingual and Bicultural Development Program, and authority to spend revenue received during the year.....	\$16,783,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	36,000 00			
		16,819,000 00	15,820,244 95	998,755 05	14,108,935 86
	Expenditures from appropriations not required for 1970-71.....				16 00
		16,819,000 00	15,820,244 95	998,755 05	14,108,951 86
Office of the Representation Commissioner					
Stat.	Salary of the Representation Commissioner.....	26,982 89	26,982 89		26,953 31
Stat.	Expenses of the Office of the Representation Commissioner.....	59,035 97	59,035 97		60,254 62
		86,018 86	86,018 86		87,207 93
	Grand total.....	719,961,967 10	707,939,869 24	12,022,097 86	553,156,247 41

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1970-71	2,727		589		3,316
	1969-70	4,105		494		4,599
BILINGUALISM DEVELOPMENT.....	1970-71	53,352		183		53,535
	1969-70	1,702		30		1,732
ARTS AND CULTURAL SUPPORT.....	1970-71	6,771		94		6,865
	1969-70	796		81		877
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA.....	1970-71	155				155
	1969-70					
EDUCATION SUPPORT.....	1970-71	388,602		51		388,653
	1969-70	301,620		49		301,669
TRANSLATION.....	1970-71	8,552		1,418		9,970
	1969-70	6,263		1,145		7,408
CITIZENSHIP DEVELOPMENT.....	1970-71	6,316		416		6,732
	1969-70	3,367		396		3,763
CITIZENSHIP REGISTRATION.....	1970-71	1,760	674	313		1,399
	1969-70	1,588	647	291		1,232
Total department.....	1970-71	468,235	674	3,064		470,625
	1969-70	319,441	647	2,486		321,280
Canada Council.....	1970-71	24,200				24,200
	1969-70	23,700				23,700
Canadian Broadcasting Corporation.....	1970-71	166,000				166,000
	1969-70	166,000				166,000
Canadian Film Development Corporation.....	1970-71	998	400			598
	1969-70	430				430
Canadian Radio-Television Commission.....	1970-71	3,292		832		4,124
	1969-70	2,784		717		3,501
Company of Young Canadians.....	1970-71	1,900				1,900
	1969-70	1,900				1,900
National Arts Centre Corporation.....	1970-71	2,625				2,625
	1969-70	2,500				2,500
National Film Board.....	1970-71	10,379	18	3,279		13,640
	1969-70	10,464	11	2,963		13,416
National Library.....	1970-71	2,545	8	1,121		3,658
	1969-70	1,998	5	1,339		3,332
National Museums of Canada.....	1970-71	8,210	61	3,974		12,123
	1969-70	7,339	38	3,411		10,712
Public Archives.....	1970-71	3,651	30	1,613		5,234
	1969-70	2,405	35	2,387		4,757
Public Service Commission.....	1970-71	15,820	91	4,434		20,163
	1969-70	14,109	56	3,949		18,002
Office of the Representation Commissioner.....	1970-71	86		23		109
	1969-70	87		27		114
Grand total.....	1970-71	719,962	1,282	18,340		724,999
	1969-70	553,156	792	17,279		569,644

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Executive.....	480	481	6	7			486	488
Financial and general administration.....	864	879	15	21			879	900
Personnel administration.....	382	443	7	5			389	448
Information.....	809	679		5			809	864
Construction or acquisition of buildings, works, land and equipment—National Arts Centre.....			424	207			424	207
	2,535	2,482	452	245			2,987	2,727
Add: services provided by other departments.....	589	589					589	589
Total cost of program.....	3,124	3,071	452	245			3,576	3,316
BILINGUALISM DEVELOPMENT PROGRAM								
Administration.....	273	218	10	31	170	150	453	399
Development of bilingualism in the public service.....	220	258					220	258
Cooperation with the Provinces.....	103	695			50,000	50,000	50,103	50,695
Development of bilingualism in the non-government sector.....	580	42					580	42
Social action.....	175	102			1,665	1,665	1,840	1,767
Bilingual districts advisory board.....	200	189		2			200	191
	1,551	1,504	10	33	51,835	51,815	53,396	53,352
Add: services provided by other departments.....	183	183					183	183
Total cost of program.....	1,734	1,687	10	33	51,835	51,815	53,579	53,535
ARTS AND CULTURAL SUPPORT PROGRAM								
Arts and cultural support... Special events and state protocol.....	125	204		2	453	453	578	659
	1,197	1,111	1	1	5,000	5,000	6,198	6,112
	1,322	1,315	1	3	5,453	5,453	6,776	6,771
Add: services provided by other departments.....	94	94					94	94
Total cost of program.....	1,416	1,409	1	3	5,453	5,453	6,870	6,865
CENTENARY OF THE CONFEDERATION OF BRITISH COLUMBIA WITH CANADA PROGRAM								
Centenary of the Confederation of British Columbia with Canada—Payment in the 1970-71 and 1971-72 fiscal years in respect of program expenditures, grants and contributions....	10,000	155					10,000	155
Total cost of program.....	10,000	155					10,000	155

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department—Concluded								
EDUCATION SUPPORT PROGRAM								
Administration.....	284	253		5	75	75	359	333
Post-secondary education payments (statutory).....					388,269	388,269	388,269	388,269
	284	253		5	388,344	388,344	388,628	388,602
Add: services provided by other departments.....	51	51					51	51
Total cost of Program.....	335	304		5	388,344	388,344	388,679	388,653
TRANSLATION PROGRAM								
Administration.....	763	735	100	109			863	844
Training, terminology and linguistic research.....	954	1,019			63	63	1,017	1,082
Parliamentary and general service translation.....	3,886	3,829					3,886	3,829
Scientific and technical translation.....	1,432	1,371					1,432	1,371
Administrative and financial translation.....	1,531	1,426					1,531	1,426
	8,566	8,380	100	109	63	63	8,729	8,552
Add: services provided by other departments.....	1,418	1,418					1,418	1,418
Total cost of program.....	9,984	9,798	100	109	63	63	10,147	9,970
CITIZENSHIP DEVELOPMENT PROGRAM								
Travel and exchange.....	434	431			1,210	1,210	1,644	1,641
Immigrant participation.....	144	87			1,058	1,058	1,202	1,145
Indian participation.....	58	45			1,406	1,404	1,464	1,449
Human rights.....	49	24			85	85	134	109
Administration and citizenship development.....	1,551	1,602	4	23	351	347	1,906	1,972
	2,236	2,189	4	23	4,110	4,104	6,350	6,316
Add: services provided by other departments.....	416	416					416	416
Total cost of program.....	2,652	2,605	4	23	4,110	4,104	6,766	6,732
CITIZENSHIP REGISTRATION PROGRAM								
Administration and support services.....	297	333	1	4			298	337
Citizenship courts.....	971	944	12	15			983	959
Processing of applications.....	529	462	2	2			531	464
	1,797	1,739	15	21			1,812	1,760
Deduct: receipts credited to revenue.....	658	674					658	674
Add: services provided by other departments.....	313	313					313	313
Total cost of Program.....	1,452	1,378	15	21			1,467	1,399

Programs by Activities—Continued

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Canadian Broadcasting Corporation								
See Volume III for details								
Canadian Film Development Corporation								
Administration and operation.....	929,867	929,867					929,867	929,867
Awards and grants.....	68,000	68,000					68,000	68,000
Total cost of program.....	997,867	997,867					997,867	997,867
Canadian Radio-Television Commission								
Administrative and support services.....	1,412	1,675	25	91		5	1,437	1,771
Research and planning.....	297	284	5	11	25	1	327	296
Broadcast programs evaluation and regulation.....	717	446	80	3			797	449
Licensing and related activities.....	775	748	9	28			784	776
	3,201	3,153	119	133	25	6	3,345	3,292
Add: services provided by other departments.....	832	832					832	832
Total cost of program.....	4,033	3,985	119	133	25	6	4,177	4,124
Company of Young Canadians								
Council and committees.....	50	13					50	13
Management, information and administration.....	369	352					369	352
Field operations.....	1,481	871					1,481	871
Total cost of program.....	1,900	1,236					1,900	1,236
National Film Board								
	Expenditure		Revenue		Excess expenditure [revenue]			
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures		
Executive and administrative services.....	1,893	2,050			1,893	2,050		
Production of films and other visual materials.....	8,078	8,557	1,800	2,206	6,278	6,351		
Distribution of films and other visual materials.....	5,850	5,831	3,455	3,954	2,395	1,877		
Canadian Government Photo Centre.....	530	537	530	542		[5]		
	16,351	16,975	5,785	6,702	10,566	10,273		
Add:								
Exchequer Court award—fire loss.....	90	90			90	90		
Provision for retroactive salary and wage increases..		312		312				
Services provided by other departments.....	3,279	3,279			3,279	3,279		
Total cost of program.....	19,720	20,656	5,785	7,014	13,935	13,642		

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
National Library								
Administration.....	317	258	28	31			345	289
Collections.....	347	321	1	1			348	322
Cataloguing.....	902	904	45	34			947	938
Reference.....	957	984	18	12			975	996
	2,523	2,467	92	78			2,615	2,545
<i>Deduct: receipts credited to revenue.....</i>		8						8
<i>Add: services provided by other departments.....</i>	1,121	1,121					1,121	1,121
Total cost of program.....	3,644	3,580	92	78			3,736	3,658
National Museums of Canada								
Collection.....	2,481	2,558	56	44			2,537	2,602
Research.....	1,032	793	64	30	1	1	1,097	824
Display.....	907	1,085	53	35			960	1,120
Education and information..	1,082	1,161		5			1,082	1,166
Administration.....	2,546	2,366	111	132			2,657	2,498
	8,048	7,963	284	246	1	1	8,333	8,210
<i>Deduct: receipts credited to revenue.....</i>	36	61					36	61
<i>Add: services provided by other departments.....</i>	3,974	3,974					3,974	3,974
Total cost of program.....	11,986	11,876	284	246	1	1	12,271	12,123
Public Archives								
Departmental management...	759	750	12	12			771	762
Historical branch.....	1,941	1,930	11	10			1,951	1,940
Records management.....	597	573	36	36			633	609
Technical services.....	345	336	4	4			349	340
	3,642	3,589	63	62			3,705	3,651
<i>Deduct: receipts credited to revenue.....</i>		30						30
<i>Add: services provided by other departments.....</i>	1,613	1,613					1,613	1,613
Total cost of program.....	5,255	5,172	63	62			5,318	5,234
Public Service Commission								
Staffing.....	5,998	5,843	2	100			6,000	5,943
Language training.....	7,822	6,752	225	286			8,047	7,038
Staff development and training.....	1,360	1,398		97			1,360	1,495
Appeals.....	231	223					231	223
Administration.....	1,665	1,798	10	8			1,675	1,806
	17,076	16,014	237	491			17,313	16,505
<i>Less: receipts and revenues credited to the vote.....</i>	530	685					530	685
	16,546	15,329	237	491			16,783	15,820
<i>Deduct: receipts credited to revenue.....</i>		91						91
<i>Add: services provided by other departments.....</i>	4,434	4,434					4,434	4,434
Total cost of program.....	20,980	19,672	237	491			21,217	20,163
Office of the Representation Commissioner								
Administration.....	86	86					86	86
<i>Add: services provided by other departments.....</i>	23	23					23	23
Total cost of program.....	109	109					109	109

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
BILINGUALISM DEVELOPMENT PROGRAM			
Administration—Grants for Language Research.....	170	150	
Social Action—Grants to assist English and French language groups in areas where they are established as minorities and to promote intercultural understanding.....	1,665	1,665	1,110
Cooperation with the Provinces—Contributions under terms and conditions approved by the Governor in Council, in respect of programs relating to bilingualism in areas of provincial competence.....	50,000	50,000	90
	51,835	51,815	1,200
ARTS AND CULTURAL SUPPORT PROGRAM			
Grant to the Fathers of Confederation Memorial Trust, Charlottetown, P.E.I.....	225	225	175
Arts and Cultural Service Organizations and Activities—Research and Support Grants.....	228	228	79
Special events and State Protocol—			
Grants to the province of Manitoba for Manitoba's Centennial Projects.....	5,000	5,000	
	5,453	5,453	254
EDUCATION SUPPORT PROGRAM			
Administration—Grant to l'Association internationale des universités.....	75	75	25
Post-Secondary Education Payments (statutory)—			
Post-Secondary Education adjustment payments to the provinces pursuant to Part II of the Federal-Provincial Fiscal Arrangements Act, 1967.....	388,269	388,269	301,433
	388,344	388,344	301,458
TRANSLATION PROGRAM			
Training, Terminology and Linguistic Research—Grants to universities in support of translator training program.....	63	63	30
CITIZENSHIP DEVELOPMENT PROGRAM			
Travel and Exchange—Grants to the provinces and voluntary agencies for expenses in relation to interprovincial visits.....	700	700	599
Immigrant participation—Grants for citizenship promotion.....	84	84	41
Indian participation—Grants for citizenship promotion.....	1,406	1,404	239
Human rights—Grants for citizenship promotion.....	85	85	62
Administration			
—Grants for citizenship promotion.....	264	261	120
—Grant to the Canadian General Council of the Boy Scouts Association.....	10	10	10
—Grant to the Canadian Council of the Girl Guides Association.....	10	10	10
—Grant to the Boys' Clubs of Canada.....	7	7	7
—Grant to the Canada Committee for promoting Canada week 1970.....	20	20	
—Grants to ethnic cultural groups for citizenship development.....	40	39	
Travel and exchange—Contributions in accordance with agreements with the provinces for travelling expenses in relation to interprovincial visits.....	510	510	543
Immigrant Participation—Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share.....	864	864	371
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes.....	110	110	67
	4,110	4,104	2,069
Total department.....	449,805	449,779	305,111
Canadian Film Development Corporation			
GRANTS			
Association of Canadian Film Cooperative.....	15,000	15,000	
Association coopérative des productions audiovisuelles.....	50,000	40,000	
Cinémathèque canadienne.....	5,000	5,000	
Take One Magazine.....	2,000	2,000	
R Linnell.....	1,850	1,850	
P Corbett.....	600	600	
M Hanley.....	1,050	1,050	
L Ranger.....	2,500	2,500	
Others.....	15,000		115,047
Total.....	93,000	68,000	115,047

Grants, Contributions and Other Transfer Payments—Concluded

(in thousand of dollars)

	1970-1971 Appropriations	1970-1971 Expenditures	1969-1970 Expenditures
Canadian Radio-Television Commission			
Contributions towards research under section 18 of the Broadcasting Act.....	25	6	5
National Film Board			
Grants in support of significant film events of national and/ or international interest to be held in Canada, as determined by the Board of Governors.....	7	2	2
National Museums of Canada			
Grant to the College Art Association of America.....	1	1	1
Grand total.....	542,838	517,788	420,194

Net Expenditure by Program and Standard Object

STANDARD OBJECT	Adminis- tration	Bilingualism Development	Arts and Cultural Support	Centenary of British Columbia	Education Support	Translation	Citizenship Development	Citizenship Registration	Total Department
(1) Salaries and wages.....	1,446 1,482 <i>1,107</i>	594 571 <i>184</i>	192 170 <i>88</i>		195 168 <i>113</i>	7,194 7,013 <i>5,528</i>	1,182 1,115 <i>896</i>	1,588 1,477 <i>1,368</i>	12,391 11,996 <i>9,284</i>
(1) Other personnel costs.....									
(2) Transportation and com- munications.....	128 182 <i>124</i>	77 74 <i>32</i>	6 27 <i>6</i>		14 10 <i>6</i>	123 137 <i>78</i>	179 254 <i>198</i>	78 92 <i>83</i>	605 776 <i>527</i>
(3) Information.....	357 186 <i>173</i>	10 6 <i></i>	3 8 <i></i>			2 11 <i></i>		20 9 <i>9</i>	392 239 <i>197</i>
(4) Professional and special services.....	244 217 <i>91</i>	834 831 <i>57</i>	9 29 <i>1</i>		67 62 <i>37</i>	1,100 1,097 <i>526</i>	193 144 <i>121</i>	10 55 <i>8</i>	2,457 2,435 <i>841</i>
(5) Rentals.....	15 37 <i>20</i>	7 9 <i></i>				15 14 <i>4</i>	6 20 <i>10</i>	5 6 <i>5</i>	48 86 <i>39</i>
(6) Purchased repair and up- keep.....	19 4 <i>3</i>					14 12 <i>8</i>	6 3 <i></i>	4 4 <i>3</i>	43 23 <i>14</i>
(7) Utilities, materials and sup- plies.....	78 96 <i>109</i>	22 12 <i>47</i>	7 12 <i>9</i>		5 10 <i>6</i>	98 96 <i>78</i>	30 34 <i>37</i>	90 96 <i>98</i>	330 356 <i>384</i>
(8) Construction and acquisi- tion of land, buildings and equipment.....	424 207 <i>2,188</i>								424 207 <i>2,188</i>
(9) Construction and acquisi- tion of machinery and equipment.....	28 36 <i>30</i>	10 33 <i>38</i>	1 3 <i></i>			100 109 <i>11</i>	4 23 <i>10</i>	15 21 <i></i>	158 230 <i>89</i>
(10) Grants, contributions and other transfer payments..		51,835 51,815 <i>1,199</i>	5,453 5,453 <i>382</i>		388,344 388,344 <i>301,458</i>	63 63 <i>30</i>	4,130 4,104 <i>2,069</i>		449,825 449,779 <i>305,138</i>
12) All other expenditures.....	248 279 <i>260</i>	7 1 <i>145</i>	1,106 1,069 <i>310</i>	10,000 155 <i></i>	3 3 <i></i>	20 <i></i>	620 600 <i>11</i>	2 <i>14</i>	12,006 2,107 <i>740</i>
(1-12) Total.....	2,987 2,726 <i>4,105</i>	53,396 53,352 <i>1,702</i>	6,777 6,771 <i>796</i>	10,000 155 <i></i>	388,628 388,602 <i>301,620</i>	8,729 8,552 <i>6,263</i>	6,350 6,316 <i>3,367</i>	1,812 1,760 <i>1,588</i>	478,679 468,234 <i>319,441</i>
(13) Less: receipts and revenues credited to the vote.....									
Total net expenditures.....	2,987 2,726 <i>4,105</i>	53,396 53,352 <i>1,702</i>	6,777 6,771 <i>796</i>	10,000 155 <i></i>	388,628 388,602 <i>301,620</i>	8,729 8,552 <i>6,263</i>	6,350 6,316 <i>3,367</i>	1,812 1,760 <i>1,588</i>	478,679 468,234 <i>319,441</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in *italic* type are 1969-70 expenditures.

Canada Council	Canadian Broadcasting Corporation	Film Development Corporation	Radio- Television Corporation	Company of Young Canadians	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Office of the Representation Commissioner	Total
			2,340				1,890	3,994	2,307	13,668	85	36,675
			1,932				1,835	3,779	2,258	12,617	85	34,502
			1,460				1,539	3,185	2,009	10,858	86	28,421
			48				10	2	6			66
			43				3	1	5			52
			35				12		6			53
			194				52	570	68	987	1	2,477
			230				45	411	59	951	1	2,473
			185				41	467	47	914	1	2,182
			105				163	105	64	388		1,217
			130				128	246	46	377		1,166
			88				128	272	25	444		1,154
			345			15,861	177	1,357	178	934		21,309
			587			16,654	111	1,714	190	953		22,644
			696			16,015	73	1,416	155	783		19,979
			98				1	72	2	368		589
			129					54	2	363		634
			67					55	16	235		412
			4				10	21	10	114		202
			5				4	29	7	65		133
			3				3	18	7	74		119
			62				68	583	169	494		1,706
			96				70	366	164	517		1,569
			75				58	464	105	544		1,630
										4		424
										4		211
												2,192
			119			574	42	284	61	237		1,475
			133			721	79	246	62	487		1,958
			165			573	15	385	57	75		1,359
24,200			25			7		1				474,058
24,200			6			2		1				473,988
23,700			5			4		1				328,848
	166,000	998	5	1,900	2,625		202	1,344	840	159		186,079
	166,000	998	1	1,900	2,625		270	1,363	858	171		176,293
	166,000	429	5	1,900	2,500		129	1,076	113	178		173,070
24,200	166,000	998	3,345	1,900	2,625	16,442	2,615	8,333	3,705	17,349	86	726,277
24,200	166,000	998	3,292	1,900	2,625	17,377	2,545	8,210	3,651	16,505	86	715,623
23,700	166,000	429	2,784	1,900	2,500	16,592	1,998	7,339	2,540	14,109	87	559,419
						5,785				530		6,315
						6,998				685		7,683
						6,128			135			6,263
24,200	166,000	998	3,345	1,900	2,625	10,657	2,615	8,333	3,705	16,819	86	719,962
24,200	166,000	998	3,292	1,900	2,625	10,379	2,545	8,210	3,651	15,820	86	707,940
23,700	166,000	429	2,784	1,900	2,500	10,464	1,998	7,339	2,405	14,109	87	553,156

Departmental Summary

	Department	Canada Council	Canadian Broadcasting Corporation	Canadian Film Development Corporation	Canadian Radio- Television Commission	Company of Young Canadians
RECEIPTS—						
Operating—						
Annual appropriations.....	90,392	24,200	166,000	998	3,345	1,900
Statutory appropriations.....	388,286					
Credited to appropriations.....						
Credited to revenue.....	8,138				1	
Capital—						
Sales.....						39
Interest receipts.....						
Other income.....						
Total receipts.....	486,816	24,200	166,000	998	3,346	1,939
OUTLAYS—						
Operating—						
Goods and services.....	18,017	24,200	166,000	930	3,153	1,236
Grants and contributions.....	449,779			68	6	
Capital—						
Department.....	438				133	
Loans.....						
Loan repayments.....					1	
Receipts credited to revenue.....	8,138					
Total outlays.....	476,372	24,200	166,000	998	3,293	1,236
Net receipts or net outlays.....	10,444	nil	nil	nil	53	703

National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Public Service Commission	Office of the Representation Commissioner	Total
2,625	10,288 90	2,545	8,333	3,651	15,820	86	330,097 388,462 685 8,347
	18	8	61	30	91		
	6,975		12				7,026
	39		56 61				56 100
2,625	17,410	2,553	8,523	3,681	16,596	86	734,773
2,625	16,654 2	2,545	7,786 1	3,589	16,014	86	262,835 449,856
	721		246	62	491		2,091
	18	8	61	30	91		8,347
2,625	17,395	2,553	8,094	3,681	16,596	86	723,129
nil	15	nil	429	nil	nil	nil	11,644

Revenues

Department
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	7,459,246 45	6,067,708 96
B Privileges, licences and permits..	673,570 86	646,562 46
C Refunds of previous years' expenditure.....	3,947 52	15,012 93
D Miscellaneous.....	1,381 18	909 93
Total.....	\$8,138,146 01	\$6,730,194 28

Details 1970-71

Non-Tax Revenue—	
A Return on investments: interest on loan to Canadian Broadcasting Corporation \$7,434,754; loan to Canadian Broadcasting Corporation for educational television facilities to provincial authorities \$24,492.....	7,459,246
B Privileges, licences and permits: fees for certificates of citizenship.....	673,571
C Refunds of previous years' expenditure.....	3,948
D Miscellaneous.....	1,381
Total.....	\$8,138,146

Canadian-Radio-Television Commission
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
Refunds of previous years' expenditure.....	395 84	32 23
Miscellaneous.....	587 30	
	\$983 14	\$32 23

National Film Board
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Unexpended balances of 1968-69 parliamentary appropriations.....		10,934 16
Unexpended balances of 1969-70 parliamentary appropriations.....	17,761 72	
Total.....	\$17,761 72	\$10,934 16

NOTE: Rentals and royalties and miscellaneous income accruing to the Board during the year were credited to the National Film Board operating account in accordance with section 18 of the National Film Act. This amount is included in the schedule, departmental working capital advances, in volume 1 of this report (see also the appendix to this section with respect to the Board's financial statements).

National Library
Comparative Statement

	1970-71	1969-70
Non-Tax Revenue—		
A Proceeds from sales.....	4,174 50	4,291 96
B Refunds of previous years' expenditure.....	3,520 35	919 50
C Miscellaneous.....	104 68	189 13
Total.....	\$7,799 53	\$5,400 59

Details 1970-71

Non-Tax Revenue—	
A Proceeds from sales: Advance sales of <i>Canadiana</i> to the various libraries and universities of Canada and the United States.....	4,175
B Refunds of previous years' expenditure.....	3,520
C Miscellaneous.....	105
Total.....	\$7,800

National Museums of Canada
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Proceeds from sales.....	21,670 47	6,963 70
B Services and service fees.....	18,467 60	20,647 20
C Refunds of previous years' expenditure.....	20,191 63	9,344 43
D Miscellaneous.....	673 72	894 32
Total.....	\$61,003 42	\$37,849 65

Details 1970-71

Non-Tax Revenue—	
A Proceeds from sales: Sales of publications, slides, photographs, etc.....	21,670
B Services and service fees: Exhibition, lecture, restoration fees, etc.....	18,467
C Refunds of previous years' expenditure: contract recovery \$12,268.....	20,192
D Miscellaneous.....	674
Total.....	\$61,003

Revenues—Concluded

Public Archives
Comparative Statement

	1970-71	1969-70
Non-Tax Revenue—		
A Services and service fees.....	27,513 21	33,176 40
B Refunds of previous years' expenditure.....	885 76	875 10
C Miscellaneous.....	1,149 87	606 79
Total.....	\$29,548 84	\$34,658 29

Details	1970-71
Non-Tax Revenue—	
A Services and service fees: reproduction and microfilm of enlargements in the Public Archives.....	27,513
B Refund of previous years' expenditure.....	886
C Miscellaneous.....	1,150
Total.....	\$29,549

Public Service Commission
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
Return on investments.....		16 52
A Refunds of previous years' expenditure.....	49,542 84	4,898 45
B Miscellaneous.....	41,823 56	51,128 29
Total.....	\$91,366 40	\$56,043 26

Details	1970-71
A Refunds of previous years' expenditure: refund for language laboratory equipment returned \$33,010, sundries \$16,533.....	49,543
B Miscellaneous: rental of housing in Toronto and Quebec on the public service bilingual and bicultural development program \$40,950, sundries \$873.....	41,823
Total.....	\$91,366

Appendix 1

National Film Board

(Established by the National Film Act)

AUDITOR GENERAL OF CANADA

Ottawa, July 26, 1971.

THE CHAIRMAN AND MEMBERS,
NATIONAL FILM BOARD,
OTTAWA.

I have examined the Balance Sheet of the National Film Board as at March 31, 1971 and the Statement of Income and Expense for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Statement of Income and Expense present fairly the financial position of the Board as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. M. HENDERSON
Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS		1971	1970	LIABILITIES		1971	1970
Current:				Current:			
Cash.....	\$	12,836	\$ 13,548	Accounts payable and accrued liabilities.....	\$	1,387,903	\$ 956,680
Employees' travel advances.....		97,042	86,735	Advances by customers.....		1,090,071	455,141
Accounts receivable:				Deferred income.....		49,126	
Government depart-							
ments and agencies....	\$	399,838	764,162			2,527,100	1,411,821
Other.....		501,535	575,010	Contractors' security deposits (contra).....			2,622
				Proprietary Equity of Canada per State-			
				ment A.....		3,045,240	4,721,804
Due from Canada in respect of 1970-71						\$5,572,340	\$6,136,247
parliamentary appropriations.....		447,230	1,190,086				
Inventories, at cost:							
Materials and supplies..		540,808	548,187				
Work in progress.....		258,942	84,967				
Prints held for sale.....		323,463	199,051				
		1,123,213	832,205				
Prepaid expenses.....		6,317	11,446				
		2,588,011	3,473,192				
Contractors' security deposits (contra).....			2,622				
Equipment at cost (Schedule							
A).....		7,796,633	7,215,722				
Less: Accumulated deprecia-							
tion.....		4,812,304	4,555,289				
		2,984,329	2,660,433				
		\$5,572,340	\$6,136,247				

The accompanying notes are an integral part of the financial statements.

Certified correct:

C. D. RUPPEL

Director of Financial and Administrative Services

Approved:

S. NEWMAN

Government Film Commissioner

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of July 26, 1971 to the Chairman and Members of the National Film Board.

A. M. HENDERSON

Auditor General of Canada

National Film Board—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
EXPENSE:		
Production of films and other visual materials.....	\$ 5,902,655	\$ 5,131,996
Distribution of films and other visual materials.....	3,843,090	4,190,851
Executive and administrative services.....	1,994,882	1,955,591
Exchequer Court award re fire loss.....	90,431	
Direct cost of production of films and other visual materials—		
Departments and agencies of the Government of Canada.....	\$3,140,742	3,356,179
Others.....	834,929	863,036
	<u>3,975,671</u>	<u>4,219,215</u>
Estimated cost of major services provided without charge by government departments—		
Accommodation.....	1,940,000	1,400,600
Contribution to public service superannuation account.....	1,037,000	1,292,000
Contribution to Canada and Quebec pension plans.....	130,000	95,000
Accounting and cheque issue service.....	143,000	110,000
Employee surgical-medical insurance premiums.....	10,000	47,600
Carrying of franked mail.....	12,000	12,000
Employee compensation payments.....	7,000	4,800
	<u>3,279,000</u>	<u>2,962,000</u>
Provision for retroactive salary and wage increases.....	312,200	
Depreciation on equipment.....	392,419	348,229
Total expense.....	19,790,348	18,807,882
INCOME:		
Sales of films and other visual materials—		
Departments and agencies of the Government of Canada.....	3,193,912	2,878,313
Others.....	1,915,170	1,699,248
	<u>5,109,082</u>	<u>4,577,561</u>
Rentals and royalties.....	1,011,705	905,573
Miscellaneous.....	39,189	82,319
Canadian Government Photo Centre—excess of income over expense (Statement B).....	5,023	58,662
	<u>6,164,999</u>	<u>5,624,115</u>
NET EXPENSE.....	\$13,625,349	\$13,183,767
Net expense provided for by:		
Secretary of State Vote 80.....	9,453,864	9,426,300
Treasury Board Vote 5.....	113,267	465,000
Exchequer Court award re fire loss.....	90,431	
	<u>9,657,562</u>	<u>9,891,300</u>
Less: Unexpended balance refundable to Receiver General.....	15,832	17,762
	<u>9,641,730</u>	<u>9,873,538</u>
Government departments which provided major services without charge.....	3,279,000	2,962,000
Depreciation.....	392,419	348,229
	<u>13,313,149</u>	<u>13,183,767</u>
Portion of net expense to be recovered in 1971-72 from reserve for salary revisions.....	312,200	
	<u>\$13,625,349</u>	<u>\$13,183,767</u>

STATEMENT A

STATEMENT B

National Film Board—Continued

STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1971

National Film Board Operating Account:	
Working Capital at end of year.....	\$ 60,911
Capital provided for the purchase of equipment for the Canadian Government Photo Centre under the authority of Vote L30, Appropriation Act No. 5, 1963	
Balance at beginning of year.....	\$142,010
Add: Funds provided during the year.....	26,510
	\$168,520
Less: Depreciation included in expense for the year.....	23,279
Net disposals during the year.....	8,057
	31,336
	137,184
Balance at end of year.....	198,095
Equity represented by net book value of equipment:	
Balance at beginning of year.....	2,518,423
Add: Purchases from parliamentary appropriation for acquisition of equipment, Secretary of State Vote 80.....	721,000
	3,239,423
Less: Depreciation included in total expense for the year.....	392,419
Net disposals during the year.....	(141)
	392,278
Balance at end of year.....	2,847,145
Proprietary Equity at end of year.....	\$3,045,240

Canadian Government Photo Centre, Ottawa

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME:		
Sales.....	\$541,037	\$538,325
Miscellaneous.....	559	230
	\$541,596	538,555
EXPENSE: (Note 2)		
Work in progress at beginning of year.....	2,779	2,970
Salaries and wages.....	295,469	309,631
Raw materials, supplies, freight and express.....	115,589	106,234
Services.....	35,783	46,774
Depreciation on equipment.....	23,279	20,246
Printing and processing in other laboratories.....	13,094	13,804
Equipment repairs and maintenance.....	7,801	5,111
Equipment rental.....	5,721	7,438
Communications.....	4,088	3,750
Travel.....	3,796	2,965
Office stationery and supplies..	1,973	2,569
Miscellaneous.....	1,797	2,552
	511,169	524,044
Less: Work in progress at end of year.....	2,560	2,779
	508,609	521,265
Excess of income over expense for the year..	32,987	17,290
Deduct prior years' adjustments.....	27,964	(41,372)
Excess of income over expense carried to Statement of Income and Expense.....	\$ 5,023	\$ 58,662

SCHEDULE A

EQUIPMENT, AT COST,
AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
Laboratory equipment.....	\$1,580,537	\$1,498,032
Photographic equipment.....	1,251,641	1,162,298
Sound equipment.....	1,090,685	1,049,274
Editing equipment.....	783,959	703,706
Office equipment.....	774,319	706,186
Projection equipment.....	593,831	597,642
Furniture and furnishings.....	476,269	306,853
Research and testing apparatus.....	359,144	334,966
Canadian Government Photo Centre equipment.....	279,339	269,185
Machine and carpentry shop equipment..	179,231	176,164
Motor vehicles and garage equipment.....	138,708	132,923
Stage equipment.....	111,620	111,301
Miscellaneous.....	107,275	107,109
Power generating equipment.....	70,075	60,083
	\$7,796,633	\$7,215,722

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1971

1. Contingent Liability

The Board has contingent liabilities in the amount of \$81,000 arising from two claims for damages.

2. Canadian Government Photo Centre, Ottawa

Expenses of the Photo Centre do not include any portion of the cost of major services provided without charge by government departments and included in the Statement of Income and Expense.

RECONCILIATION

The following is a reconciliation of the National Film Board operating account as reflected in the preceding financial statements, which were prepared from accounts maintained on an accrual basis within the asset account "National Film Board operating account", which is included in the schedule, departmental working capital advances, in volume I of this report.

Account per Board's balance sheet as at March 31, 1971.....	\$198,095	
Deduct:		
Credits from other government departments, recorded subsequent to March 31, 1971.....	\$161,524	
Charges to votes of the Board, recorded subsequent to March 31, 1971.....	60,432	
	<u>221,956</u>	
		23,861 Cr
Add:		
Charges from other government departments, recorded subsequent to March 31, 1971.....	3,912	
Overseas and central office cheque issue, not advised until April, 1971....	22,581	
	<u>26,493</u>	
Asset account as at March 31, 1971.....	\$ 2,632	

SUMMARY OF TRANSACTIONS IN THE NATIONAL
FILM BOARD OPERATING ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1971

Debit balance as at March 31, 1970	\$ 1,081,488
Transfer from Vote 80, program expenditures and the grant listed in the Estimates.....	\$9,508,578
Miscellaneous receipts, including amounts transferred from appropriations of other departments....	8,031,009
	<u>17,539,587 Cr</u>
	\$16,458,099 Cr

Disbursements

Salaries and wages (regular staff).....	\$8,795,836
Casual wages.....	256,027
Foreign allowance.....	109,247
Film makers.....	967,211
Special services.....	494,513
Other services.....	522,138
Travel expenses.....	627,592
Removal expenses.....	40,171
Freight and express.....	177,345
Postage.....	82,765
Communications.....	174,974
Printing.....	119,292
Prints and processing.....	791,311
Office stationery and supplies.....	133,467
Materials and supplies.....	2,144,045
Contracted films.....	220,471
Advertising.....	53,487
Repairs and maintenance.....	70,662
Rentals.....	265,127
Royalties and copyrights.....	31,394
Subscriptions.....	33,065
Dues and registration fees.....	23,650
Grants.....	2,000
Equipment.....	123,327
Miscellaneous.....	195,525
	<u>\$16,454,642</u>

Less: net decrease in travel and imprest advances and prepayments—

Balance as at March 31, 1970	89,487
Balance as at March 31, 1971	77,814
	<u>11,673</u>

\$16,442,969

Transfer to revenue of unexpended balance of 1969-70 parliamentary appropriations.....

17,762
\$16,460,731

Debit balance as at March 31, 1971 \$ 2,632

PROFESSIONAL AND SPECIAL SERVICES:

Payments by services with individual payments of \$2,000 or over were:

FILM MAKERS FEES \$967,211—A Alexander Montreal—\$5,250; P Amiguet Montreal—\$2,620; Y André Montreal—\$4,150; H Aquin Montreal—\$3,800; D Arcand Deschambault Que—\$10,550; G Archambault Montreal—\$2,000; H Barash Montreal—\$3,855;

National Film Board—Continued

PROFESSIONAL AND SPECIAL SERVICES—Concluded

H Baril Montreal—\$4,420; R Bashford Winnipeg—\$10,990; S Beauchemin Montreal—\$6,110; L Bennet Montreal—\$2,460; M C Bérubé Île Perrot Que—\$2,622; P Bochner Montreal—\$4,716; M J Boucher Montreal—\$2,366; W G Bradley St. Laurent Que—\$4,808; G Budner Montreal—\$3,000; E H Capel Toronto—\$3,700; C Capener Île Perrot Que—\$3,600; J Carney Toronto—\$2,625; A Caron Montreal—\$3,180; B Carrier Longueuil Que—\$2,000; D Caulfield St Laurent Que—\$4,578; I Chiasson Longueuil Que—\$3,000; R Cincera Westmount Que—\$2,000; P Cornellier Montreal—\$3,500; J Cramer Richmond England—\$8,000; M Daigle Montreal—\$6,500; F Dansereau Montreal—\$3,200; L De Ernsted Montreal—\$3,005; Y Delacroix Outremont Que—\$3,360; R Demonestrol Montreal—\$2,150; G Desbiens Montreal—\$7,920; Y Dion Montreal—\$8,845; P Driessen Mount Royal Que—\$3,225; M Duparc Bedford Que—\$3,600; S Dusault-Demers N.D.G. Montreal—\$6,150; D Falls Montreal—\$3,133; P Foldes Paris France—\$2,500; H Foulds Vancouver—\$4,050; R Fox Montreal—\$3,000; M Gauthier St Laurent Que—\$6,430; S Giguère Montreal—\$2,027; N Grégoire Montreal—\$3,025; Z Grgic Zagreb Yugoslavia—\$8,000; R Hamel Montreal—\$2,150; T C Garrison Kent England—\$8,475; M Hébert Brossard Que—\$10,000; D Hénault Outremont Que—\$10,540; M Haskin Vancouver—\$2,000; M Huet Montreal—\$2,665; S Humble Toronto—\$2,284; F Jalbert St Charles sur Richelieu Que—\$3,500; C Jobin Montreal—\$6,250; J Ives Boulder Col U.S.A.—\$3,879; D Jones Stanford Calif U.S.A.—\$5,259; C Jutra Montreal—\$10,891; J Kasma St Marc Que—\$3,050; K Klassen Vancouver—\$2,675; B Kolar Zagreb Yugoslavia—\$8,000; C Lachance Ottawa—\$3,810; J Languirand Westmount Que—\$4,520; A Laury Montreal—\$5,250; S Leblanc Pte aux Trembles Que—\$2,580; D Lemieux Montreal—\$3,000; K Ludvik Montreal—\$2,609; I McLeod Montreal—\$4,000; S Mackenzie Montreal—\$4,150; W Mason Old Chelsea Que—\$13,415; J P Masse Jonquière Que—\$4,700; G Mayrand Montreal—\$6,775; J Meluk Toronto—\$4,000; L Ménard Montreal—\$5,650; W Morris Vancouver—\$3,635; B Nelson Malibu Calif U.S.A.—\$13,500; I Nold Montreal—\$3,775; G Novak Montreal—\$5,461; S Olivier Montreal—\$2,500; M Parent Montreal—\$4,685; K Pindal St Laurent Que—\$5,500; B Projar Prague Czechoslovakia—\$12,500; J Potterton Montreal—\$5,010; F Pozzy Montreal—\$2,900; H Ramague Montreal—\$7,020; J Reeves Montreal—\$15,110; M Régnier Montreal—\$4,000; B Rivard Montreal—\$4,175; S Robertson Don Mills Ont—\$8,247; M Rousseau Montreal—\$4,300; T Schioler, Montreal—\$6,175; A Schwartz Chateaugay Que—\$2,800; L Scovill Montreal—\$4,780; M Scott Manotick Ont—\$2,000; S Sheppard Montreal—\$4,115; R Swiden Montreal—\$4,500; J Taylor Vancouver—\$4,300; G Thomas Lachine Que—\$2,640; L Thor Los Angeles Calif U.S.A.—\$2,040; R Todd Westmount Que—\$5,000; R Tunis Montreal—\$6,000; V Valenta Edmonton—\$2,520; P Vinet Montreal—\$6,005; R Vroom Hudson Que—\$2,150; R Webber Mount Royal Que—\$10,188; J Weldon Montreal—\$3,225; Canadian Film Institute Ottawa—\$10,000; Canadian Mailings Ltd Toronto—\$2,557; Carousel Production Ltd Ottawa—\$3,442; Chetwynd Films Ltd Toronto—\$9,250; Cinak Cie Cinématographique Ltée Bedford Que—\$6,000; Crawley Films Ltd Ottawa—\$40,734; Deutsches Film Zentrum E V Bonn/Rhein Germany—\$6,769; Film House Ltd Toronto—\$26,485; Francis Films Reg'd Montreal—\$3,560; Gemini Productions Ltd Toronto—\$7,525; Goldhar Film Productions Toronto—\$7,066; In Media Inc Montreal—\$2,450; Paul A Joncas Inc Montreal—\$2,405; Kestrel Productions Ltd Toronto—\$2,940; Jean Claude Labrecque Inc Montreal—\$4,940; Mondo Vision Inc Montreal—\$15,539; Nanouk Films Ltée Mont St-Hilaire Que—\$13,700; National Cine Productions Ltd Montreal—\$5,686; Panic Button Productions Montreal—\$2,000; Rose Magwood Productions Ltd Toronto—\$6,729; Motion Picture Centre Ltd Toronto—\$4,800; Ernest Reid Films Montreal—

\$2,500; Al Sens Animated Cartoons Vancouver—\$12,175; Terra Nova Films Productions Ltd Pointe Gatineau Que—\$10,125; Trans Canada Display Inc Montreal—\$4,890; Visual Education Centre Toronto—\$5,655; Zagreb Film Zagreb Yugoslavia—\$2,850; Farley Mowatt Ltd Port Hope Ont—\$8,291.

PERFORMERS FEES—\$152,185: R Charette Duvernay Que—\$2,110; J Duceppe Montreal—\$4,259; R Gilbert Toronto—\$2,360; W A Knapp Montreal—\$3,058; W Lamothe Douville Que—\$2,269; A Millaire N.D.G. Montreal—\$8,045; L Niremborg Montreal—\$2,959; A Pauzé Longueuil Que—\$4,956; B Patwabano Montreal—\$2,838; J Wildman Montreal—\$2,007.

MUSICIANS FEES—\$110,091: P F Brault Montreal—\$3,251; K Campbell, Ottawa—\$2,624; R Charlebois Montreal—\$2,000; J Cousineau Montreal—\$5,470; F Dompierre Montreal—\$2,572; B Mackay St Andrew Que—\$4,618; T Romandini La Salle Que—\$2,234; Les Productions François Dompierre Inc Montréal—\$4,700.

PHOTOGRAPHERS FEES—\$56,848: T Dille Toronto—\$3,000; Fred Esler Limited Montreal—\$4,698; John Evans Photography Ltd Ottawa—\$4,270; V Fiorucci Montreal—\$2,800; P Gaudard Montreal—\$6,209; B Law Montreal—\$3,805; C McNeill Ottawa—\$3,505; B Massenet Montreal—\$2,400; M Semak Rexdale Ont—\$3,318.

CONSULTANTS AND RESEARCHERS FEES—\$175,388: J Bédard Montreal—\$3,300; M Benoit Montreal—\$8,865; M Carota Ottawa—\$10,700; N Cloutier Montreal—\$4,800; D.C.F. Systems Limited Toronto—\$3,900; P Duffy Kingston Ont—\$4,070; P Lasty Montreal—\$3,385; J Littleton Montreal—\$4,150; M Loon Montreal—\$2,665; Multiscreen Corporation Montreal—\$7,600; A Obomsawin Montreal—\$10,585; Z Olejniczak Montreal—\$5,394; Orba Film Limited Montreal—\$4,000; S Rabinovitch Montreal—\$2,150; L Portugais Montreal—\$10,420; A Wang Ottawa—\$2,100; Zebra Films Co Limited Toronto—\$3,500.

OTHER SERVICES FEES—\$409,719: J Arcand Montreal—\$2,625; L Archambault Montreal—\$4,200; J Charron Ste Dorothée Que—\$5,126; J Dale Vancouver—\$14,300; V Deguire Montreal—\$5,506; P R Desrosiers Outremont Que—\$2,700; A Dory Montreal—\$2,610; R Hill Dorval Que—\$3,405; L Laliberté Ottawa—\$9,000; W A McKenzie Winnipeg—\$4,248; D Macpherson Ottawa—\$10,000; P Mundie Roxboro Que—\$7,714; C D Oberdorf Toronto—\$3,569; F Walker Winnipeg—\$3,048.

CONTRACTED FILMS FOREIGN FEES—\$29,039: Laboratorio Cinematografico Helicon Ltda Sao Paulo Brazil—\$2,630; Rivation de America S.A. Mexico D.F.—\$3,847; Schelbaum Productions New York N.Y. U.S.A.—\$2,929; Tele Cinematografica Internazionale Srl Roma Italia—\$2,697.

MISCELLANEOUS FEES—\$171,068: Canadian Corps of Commissioners Ottawa—\$98,974; Constance Brown Ltd Montreal—\$2,502; A Clavier Montreal—\$8,423; R Duguay Montreal—\$3,693; W Dunn Pointe Claire Que—\$3,925; A Gelbart Montreal—\$5,150; John German Graphic Design Montreal—\$2,588; A Goldman Toronto—\$4,380; E Grant Ottawa—\$5,623; J Kramer Huntingdon Que—\$3,543; A Ladouceur Montreal—\$5,212; Lakeshore Association for Retarded Children Inc Pointe Claire Que—\$2,439; J P Lamonde Roberval Que—\$7,043; L & R Associés Inc Montreal—\$10,046; M Mitchell Cornwall Ont—\$5,990; Montreal Association for the Mentally Retarded Montreal—\$2,551; C Nutter Montreal—\$6,820; Office Overload Saint John N.B.—\$2,817; CPéloquin Montreal—\$9,750; H Poulin Montreal—\$6,000; D Redbird Montreal—\$3,580; M Sabourin Beloeil Que—\$2,460; J Sauvageau Montreal—\$5,200; M Sawyer Laval Que—\$2,005; B Simpson Montreal—\$5,400; S Swibold Beaufort Que—\$4,850; A Theberge Montreal—\$3,175; G Thérien Montreal—\$10,050; R Tremblay Montreal—\$4,850; Vancouver Public Aquarium Association Vancouver—\$5,000; S Veilleux Montreal—\$3,450; P Whalley Morin Heights Que—\$7,502.

Appendix 2

Public Archives

Central Microfilm Unit Revolving Fund

(authorized by Vote 529, Appropriation Act No. 6, 1956, c.32)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970		1971	1970
ASSETS			LIABILITIES		
Accounts receivable.....	\$ 42,321	\$ 39,919	Accounts payable and accrued liabilities.....	\$ 5,408	\$ 767
Inventories, at cost.....	8,057	9,762			
Fixed assets:			Advanced from the Consolidated Revenue Fund as working capital (authorized \$80,000).....	\$37,809	48,914
At appraised value.....	\$114,010	114,010	Less: Replacement funds available for the purchase of fixed assets....	24,411	17,311
At cost.....	5,874			13,398	31,603
	119,884	114,010	Equity in fixed assets financed from parliamentary appropriations prior to April 1, 1969.....	114,010	114,010
Less: Accumulated provision for replacement.....	30,285	17,311	Surplus for the year, per Statement of Operations.....	7,161	
	89,599	96,699		\$139,977	\$146,380
	\$139,977	\$146,380			

Certified correct:

A. C. TAYLOR,

Director of Administration and Technical Services

Approved:

BERNARD WEILBRENNER,

Acting Dominion Archivist

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 7, 1971 to the Secretary of State.

A. M. HENDERSON,

Auditor General of Canada

Public Archives—Concluded
Central Microfilm Unit Revolving Fund—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

AUDITOR GENERAL OF CANADA

Ottawa, July 7, 1971.

	1971	1970
INCOME—		
Sales.....	\$368,890	\$332,225
Cost of sales—		
Opening inventories.....	\$ 9,762	7,540
Purchases.....	155,450	125,402
	165,212	132,942
Less: Closing inventories.....	8,057	9,762
	157,155	123,180
	211,735	209,045
EXPENSE—		
Salaries and wages.....	136,163	135,739
Outside developing and printing	39,156	43,649
Depreciation.....	15,502	17,311
Maintenance and repairs.....	11,646	9,993
Office supplies.....	2,777	932
Travel.....	652	512
Telephone and telegraph.....	484	683
Rental.....	300	
Other.....	423	226
	207,103	209,045
Net profit for the year.....	4,632	
Adjustment of previous years' depreciation.....	2,529	
Transferred to surplus.....	\$ 7,161	\$

NOTE: The above expense does not include the value of services provided without charge by government departments, estimated at \$44,000, or interest on working capital advances amounting to \$5,000

THE HONOURABLE GÉRARD PELLETIER,
 SECRETARY OF STATE,
 OTTAWA.

Sir,

I have examined the Balance Sheet of the Central Microfilm Unit Revolving Fund of the Public Archives as at March 31, 1971 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The Fund has been authorized by the Treasury Board to carry over to future years surpluses up to an amount equal to the sum of the two best years' surpluses achieved during the preceding five years to provide funds for "retirements or delayed salary revisions, complications causing a poor year among good years and large and unforeseen price increases". Under this authorization, the surplus for the year, amounting to \$7,161, has been retained. In addition the Fund has been authorized to exclude from expense for 1970-71, \$49,000 representing the estimated cost of services provided without charge by government departments including interest on working capital advances.

In my opinion, subject to the foregoing, the accompanying Balance Sheet and the Statement of Operations present fairly the financial position of the Fund as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
 Auditor General of Canada.

SECTION 22

**1970-71
PUBLIC ACCOUNTS**

Solicitor General

**Department
Correctional Services
Royal Canadian Mounted Police**

CONTENTS

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SOLICITOR GENERAL

The Solicitor General is responsible for the department proper, the Correctional Services and the Royal Canadian Mounted Police.

The objective of the department is to provide overall policy direction to the programs of the department.

Correctional Services

Objective

- To administer sentences imposed by the courts and to prepare inmates for their return as useful citizens to the community.

Royal Canadian Mounted Police

Objective

- To control and reduce crime in Canada.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
ADMINISTRATION PROGRAM				
Stat. Solicitor General—salary and motor car allowance.....	16,999 90	16,999 90		16,999 92
1 Program expenditures and the grants listed in the Estimates.....	\$ 1,382,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	25,640 00			
	1,407,640 00	1,350,888 21	56,751 79	824,326 28
	1,424,639 90	1,367,888 11	56,751 79	841,326 20
Correctional Services				
CORRECTIONAL SERVICES PROGRAM				
5 Penitentiary service—operating expenditures including compensation to discharged inmates permanently disabled while in penitentiaries, and the grants listed in the Estimates.....	\$57,559,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	14,000 00			
	57,573,000 00	56,477,071 55	1,095,928 45	51,121,623 50
10 Penitentiary service—capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies \$21,106,000 00				
Less transfer to:				
Vote 15.....	\$ 574,999 00			
Vote 25.....	2,899,998 00			
	3,474,997 00			
	17,631,003 00	14,019,318 28	3,611,684 72	15,941,576 33
15 National Parole Board—operating expenditures and the grants listed in the Estimates.....	\$ 4,345,000 00			
15c To authorize the transfer of \$574,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 10.....	574,999 00			
	4,920,000 00	4,600,228 98	319,771 02	2,894,412 66
Stat. Pensions and other benefits.....	19,702 67	19,702 67		20,907 04
Stat. Refunds of amounts credited to revenue in previous years	31 34	31 34		42 90
Expenditures from appropriations not required for 1970-71				546 50
	80,143,737 01	75,116,352 82	5,027,384 19	69,979,108 93
Royal Canadian Mounted Police				
LAW ENFORCEMENT PROGRAM				
20 Operating expenditures, the grants listed in the Estimates, and authority to spend revenue received during the year.....	\$104,351,000 00			
20a.....	272,000 00			
20c To extend the purposes of Solicitor General Vote 20, Appropriation Act No. 3, 1970 to authorize the deletion from the accounts of certain debts due and claims by Her Majesty in the amount of \$14,050.....	1 00			
Transfer from Treasury Board Vote 5	30,500 00			
	104,653,501 00	101,525,771 30	3,127,729 70	81,667,310 94
25 Capital expenditures.....	\$ 11,146,000 00			
25a To authorize the transfer of \$2,000,000 from Solicitor General Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	472,000 00			
25c To authorize the transfer of \$899,998 from Solicitor General Vote 10, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 10.....	2,899,998 00			
	14,517,999 00	13,340,067 50	1,177,931 50	7,134,512 91

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Royal Canadian Mounted Police—Concluded				
LAW ENFORCEMENT PROGRAM—Concluded				
Stat. Pensions and other benefits.....	29,094,462 27	29,094,462 27		24,436,255 07
Stat. Royal Canadian Mounted Police superannuation account —Additional interest on the balance in the account.....	2,328,141 43	2,328,141 43		
Stat. Exchequer Court awards.....	16,353 17 150,610,456 87	16,353 17 146,304,795 67	4,305,661 20	25,702 97 113,263,781 89
Total.....	232,178,833 78	222,789,036 60	9,389,797 18	184,084,217 02

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department.....	1970-71	1,368		208		1,576
	1969-70	841		135		976
Correctional Services	1970-71	75,116	770	7,115	8,512	89,973
	1969-70	69,979	708	6,995	6,034	82,300
Royal Canadian Mounted Police.....	1970-71	146,305	524	5,398	8,866	160,045
	1969-70	113,264	607	4,874	5,378	122,909
Total.....	1970-71	222,789	1,294	12,721	17,378	251,594
	1969-70	184,084	1,315	12,004	11,412	206,185

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Departmental administration.....	1,386	1,303	5	35	34	30	1,425	1,368
Add: services provided by other departments.....	208	208					208	208
Total cost of program.....	1,594	1,511	5	35	34	30	1,633	1,576
CORRECTIONAL SERVICES PROGRAM								
Care of inmates.....	37,819	38,447	16,905	13,480			54,724	51,927
Rehabilitation of inmates.....	10,765	12,046	654	502	365	363	11,784	12,911
Parole and community services.....	4,668	4,301	12	59	240	240	4,920	4,600
Administration.....	8,636	5,621	60	37	20	20	8,716	5,678
	61,888	60,415	17,631	14,078	625	623	80,144	75,116
Deduct: receipts credited to revenue....	788	770					788	770
Add: services provided by other departments.....	7,115	7,115					7,115	7,115
accommodation provided by this department.....	8,512	8,512					8,512	8,512
Total cost of program.....	76,727	75,272	17,631	14,078	625	623	94,983	89,973
Royal Canadian Mounted Police								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders.....	41,697	39,063	1,374	1,284			43,071	40,347
National police services.....	9,279	7,906	251	256			9,530	8,162
Police services under contract.....	71,364	71,200	4,717	5,169			76,081	76,369
Support services.....	10,828	9,501	4,330	3,457			15,158	12,958
Administration.....	12,087	15,650	3,846	3,174			15,936	18,827
Pensions and other benefits (statutory).....	24,004	24,004			7,419	7,419	31,423	31,423
	169,259	167,324	14,518	13,340	7,422	7,422	191,199	188,086
Less: receipts and revenues credited to the vote.....	40,588	41,781					40,588	41,781
	128,671	125,543	14,518	13,340	7,422	7,422	150,611	146,305
Deduct: receipts credited to revenue....	524	524					524	524
Add: services provided by other departments.....	5,398	5,398					5,398	5,398
accommodation provided by this department.....	8,866	8,866					8,866	8,866
Total cost of program.....	142,411	139,283	14,518	13,340	7,422	7,422	164,351	160,045

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
GRANTS			
ADMINISTRATION PROGRAM			
Grant to the Canadian Council of Juvenile and Family Court Judges to assist in defraying the costs of a conference.....	2		
University scholarships in social sciences.....	32	30	23
	34	30	23
Correctional Services			
GRANTS			
CORRECTIONAL SERVICES PROGRAM			
Grants to authorized after-care agencies			
Association des Services de Rehabilitation Sociale (Quebec).....	\$ 76,680		
British Columbia Borstal Association.....	75		
Catholic Rehabilitation Service of Montreal.....	1,755		
Catholic Rehabilitation Service of Toronto.....	2,500		
Catholic Welfare Bureau of Manitoba.....	2,355		
Elizabeth Fry Society of British Columbia.....	4,165		
Elizabeth Fry Society of Kingston, Ont.....	7,458		
Elizabeth Fry Society of New Brunswick.....	250		
Elizabeth Fry Society of Ottawa.....	1,816		
Elizabeth Fry Society of Toronto.....	4,921		
Harold King Farm, Keswick, Ont.....	2,600		
Jewish Child and Family Service, Winnipeg.....	95		
John Howard and Elizabeth Fry Society of Manitoba.....	9,430		
John Howard Society of Alberta.....	13,890		
John Howard Society of British Columbia.....	5,225		
John Howard Society of Canada.....	157,095		
John Howard Society of New Brunswick.....	15,980		
John Howard Society of Newfoundland.....	1,290		
John Howard Society of Nova Scotia.....	8,915		
John Howard Society of Ont.....	32,720		
John Howard Society of Prince Edward Island.....	620		
John Howard Society of Quebec Inc.....	9,635		
John Howard Society of Saskatchewan.....	25,690		
John Howard Society of Vancouver Island.....	15,480		
La Corporation du Service d'Assistance Joliette Que.....	1,735		
Le Centre de Service Social du Diocese de Sherbrooke Inc.....	2,285		
Narcotic Addiction Foundation of British Columbia.....	10,000		
St Edward's Halfway House.....	15,200		
St Lawrence House, Montreal.....	29,500		
St Leonard's House, Windsor Ont.....	6,300		
St Leonard's Society Lower Mainland.....	1,000		
Salvation Army.....	46,995		
Service de Readaptation Sociale Inc, Quebec.....	5,715		
Service d'Orientation Sociale de Montreal.....	13,640		
Service Familial de Quebec.....	245		
Service Familial Richelieu—Yamaska Inc.....	2,570		
Service Social de la Mauricie Que.....	2,200		
Service Social de Megantic Que.....	520		
Service Social de Mont Laurier Que.....	690		
Service Social de Saguenay Que.....	60		
Service Social de St Jerome Que.....	1,940		
Service Social de Valleyfield Que.....	1,345		
Service Social de L'Enfance et de la Famille.....	80		
Service Social de l'Ouest Quebecois Inc.....	2,135		
Service Social du Diocese de Chicoutimi Que.....	1,365		
Service Social du Diocese de Dorchester (Ste Germaine).....	70		
Service Social du Diocese de Gaspé Que.....	530		
Service Social du Diocese de Levis Que.....	90		
Service Social du Diocese de Nicolet Que.....	880		
Service Social du Diocese de Rimouski Que.....	850		
Service Social du Diocese de St Joseph de Beauce Que.....	400		
Service Social Familial Inc (Metropolitain Sud).....	2,715		
Service Social Regional de Chateauguay Que.....	120		
Street Haven at the Crossroads Toronto.....	1,000		
The Inn Windsor Ont.....	1,000		
United Church Halfway House Winnipeg.....	19,500		
	575	573	500
Grant to the Canadian Welfare Council.....	30	30	

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Correctional Services—Concluded			
GRANTS—Concluded			
CORRECTIONAL SERVICES PROGRAM—Concluded			
Pensions and other benefits			
Mrs Georgette Archambault.....	\$ 1,920		
Mrs Jean L Farrell.....	2,400		
Mrs Violet L Jenkins.....	2,400		
Mrs Alice Joynson.....	2,400		
Mrs Dorothy A Masterton.....	2,400		
Frank Newton.....	5,783		
Mrs Evelyn Wentworth.....	2,400		
	19	19	21
	624	622	521
Royal Canadian Mounted Police			
ADMINISTRATION			
Grant to the Canadian Association of Chiefs of Police.....	1	1	1
Grant to the Royal Canadian Mounted Police Veterans Association.....	1	1	1
Grant to the International Association of Chiefs of Police.....	1	1	1
PENSIONS AND OTHER BENEFITS			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act.....	7,133	7,133	6,405
To compensation to members of the Royal Canadian Mounted Police for injuries received in the performance of duty, Royal Canadian Mounted Police Superannuation Act and Royal Canadian Mounted Police Pension Continuation Act..	266	266	254
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty.....	20	20	22
Total.....	7,422	7,422	6,684
	8,080	8,074	7,228

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Services	Royal Canadian Mounted Police	Total
(1) Salaries and wages.....	763 833 <i>553</i>	44,419 43,745 <i>40,980</i>	115,108 112,050 <i>93,541</i>	160,290 156,628 <i>135,074</i>
(1) Other personnel costs.....	1 2 <i>2</i>	408 1,469 <i>47</i>	23,723 23,642 <i>19,588</i>	24,132 25,113 <i>19,637</i>
(2) Transportation and communications.....	72 120 <i>46</i>	1,105 1,231 <i>984</i>	7,745 8,224 <i>6,725</i>	8,922 9,575 <i>7,755</i>
(3) Information.....	16 12 <i>8</i>	46 31 <i>33</i>	129 76 <i>71</i>	191 119 <i>112</i>
(4) Professional and special services.....	480 287 <i>128</i>	3,412 2,977 <i>1,616</i>	4,038 3,762 <i>3,094</i>	7,930 7,026 <i>4,838</i>
(5) Rentals.....	1 1 <i>1</i>	257 130 <i>99</i>	3,014 2,439 <i>2,172</i>	3,272 2,570 <i>2,271</i>
(6) Purchased repair and upkeep.....	2 1 <i>1</i>	1,321 1,187 <i>1,000</i>	3,441 3,511 <i>2,931</i>	4,764 4,699 <i>3,932</i>
(7) Utilities, materials and supplies.....	36 41 <i>59</i>	9,493 8,533 <i>7,716</i>	7,840 7,963 <i>6,701</i>	17,369 16,537 <i>14,476</i>
(8) Construction and acquisition of land, buildings and equipment.....		16,669 12,624 <i>14,996</i>	6,319 5,482 <i>2,796</i>	22,988 18,106 <i>17,792</i>
(9) Construction and acquisition of machinery and equipment.....	5 35 <i>8</i>	1,537 1,442 <i>946</i>	8,199 7,858 <i>4,338</i>	9,741 9,335 <i>5,292</i>
(10) Grants, contributions and other transfer payments.....	34 30 <i>33</i>	624 623 <i>521</i>	7,421 7,422 <i>6,694</i>	8,079 8,075 <i>7,248</i>
(11) Public debt charges.....			2,328 2,328	2,328 2,328
(12) All other expenditures.....	15 6 <i>3</i>	1,428 1,124 <i>1,041</i>	1,893 3,329 <i>1,957</i>	3,336 4,459 <i>3,001</i>
(1-12) Total.....	1,425 1,368 <i>841</i>	80,719 75,116 <i>69,979</i>	191,198 188,086 <i>150,608</i>	273,342 264,570 <i>221,428</i>
(13) Less: receipts and revenues credited to the vote.....		575	40,588 41,781 <i>37,344</i>	41,163 41,781 <i>37,344</i>
Total net expenditure.....	1,425 1,368 <i>841</i>	80,144 75,116 <i>69,979</i>	150,610 146,305 <i>113,264</i>	232,179 222,789 <i>184,084</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Administration	Correctional Services	Royal Canadian Mounted Police	Total
RECEIPTS—				
Operating—				
Annual appropriations.....	1,351	75,096	114,866	191,313
Statutory appropriations.....	17	20	31,439	31,476
Credited to appropriations.....			41,781	41,781
Credited to revenue.....		770	524	1,294
	1,368	75,886	188,610	265,864
OUTLAYS—				
Operating—				
Goods and services.....	1,303	60,415	167,324	229,042
Grants and contributions.....	30	623	7,422	8,080
Capital—				
Department.....	35		13,340	13,370
Agencies, commissions, etc.....		14,078		14,078
Receipts credited to revenue.....		770	524	1,294
	1,368	75,886	188,610	265,864
Net receipts or net outlays.....	nil	nil	nil	nil

Revenues

Correctional Services
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	328,816 51	306,035 11
B Privileges, licences and permits.....	69,030 32	62,850 56
C Proceeds from sales.....	269,884 39	323,469 40
D Services and service fees.....	10,844 35	4,046 37
E Refunds of previous years' expenditure.....	63,071 86	33,274 29
F Miscellaneous.....	28,249 87	11,860 30
Total.....	\$769,897 30	\$741,536 03

Details

1970-71

Non-Tax Revenue—

A Return on investments: Profit transferred from industrial and stores account—Penitentiaries (manufactured products) \$297,538, livestock and canning supplies stores account \$31,279.....	328,817
B Privileges, licences and permits: Rentals from employees.....	69,030
C Proceeds from sales: Farm produce \$262,290, manufactured products \$7,594..... Sales of farm produce consisted of \$262,290 charged to Vote 5 Administration Operation and Maintenance of Penitentiaries representing the value of produce grown and consumed by the penitentiaries.	269,884
D Services and service fees: Trucking charges to other institutions \$3,073, custodial services under contract \$7,480, sundries \$291.....	10,844
E Refunds of previous years' expenditure.....	63,072
F Miscellaneous: Fines \$1,892, commission on provincial sales tax collections \$343, sundries \$26,015.	28,250
Total.....	\$ 769,897

Royal Canadian Mounted Police
Comparative Summary

	1970-71	1969-70
Non-Tax Revenue—		
A Return on investments.....	58,382 88	57,212 22
B Privileges, licences and permits.....	568 00	1,617 50
C Refunds of previous years' expenditure.....	298,544 69	368,674 41
D Miscellaneous.....	166,409 64	179,170 37
Total.....	\$523,905 21	\$606,674 50

Details

1970-71

Non-Tax Revenue—

A Return on investments:		
Net profit on the operation of the R C M Police working capital advance cloth account.....	6,624	
Net profit on R C M Police messes operations account.....	51,282	
Interest on loans.....	417	
Profit on foreign exchange transactions.....	60	58,383
B Privileges, licences and permits:		568
Rentals.....		
C Refunds of previous years' expenditure:		
Proceeds received from oil companies on return of empty oil and gas containers.....	14,136	
Repayment by provinces for various investigations.....	135,057	
Repayment for services rendered other departments.....	24,315	
Repayment for repairs to police cars.....	30,852	
Refund of provincial gasoline tax.....	76,475	
Sundries.....	17,710	298,545
D Miscellaneous:		
Officers' pension contributions.....	130,505	
Purchase of discharge.....	30,974	
Sundries.....	4,930	166,409
Total.....	\$ 523,905	

Appendix 1**Canteen Revolving Fund — Penitentiaries****STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the preceding year)

	1971	1970
Sales.....	551,785	576,416
Cost of goods sold—		
Inventory, March 31, 1970.....	56,209	40,139
Purchases 1970-71.....	562,787	578,946
	618,996	619,085
Deduct:		
Inventory, March 31, 1971.....	78,137	
Less: Undistributed profits.....	3,684	
	74,453	56,209
	544,543	562,876
Profit—distributed to:		
Inmates' welfare fund.....	\$ 7,242	\$13,540

Appendix 2**Industrial and Stores Account — Penitentiaries****SUMMARY OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the preceding year)

	1971	1970
Balance as at March 31, 1970.....	694,424	687,438
Purchases 1970-71.....	1,095,517	1,041,365
	1,789,941	1,728,803
Sales 1970-71.....	1,121,967	1,034,379
Balance as at March 31, 1971—		
Inventory.....	611,744	
Inventory overage (—).....	—9,461	
Accounts receivable.....	57,377	
Surplus items turned over to Crown Assets Disposal Cor- poration.....	8,314	
	\$ 667,974	\$ 694,424

Appendix 3**Livestock and Canning Supplies Stores Account —
Penitentiaries****STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the preceding year)

	1971	1970
Balances as at March 31, 1970.....	140,766	155,953
Purchases 1970-71.....	257,473	233,405
	398,239	389,358
Sales 1970-71.....	243,780	248,592
Balance as at March 31, 1971		
Inventory.....	154,439	
Inventory shortage.....	20	
	\$ 154,459	\$ 140,766

Appendix 4
Royal Canadian Mounted Police Departmental

WORKING CAPITAL ADVANCE
R C M POLICE CLOTH ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1971
(with comparative figures as at March 31, 1970)

ASSETS	1971	1970
Inventory.....	730,433	648,055
	730,433	648,055
LIABILITIES		
Profit.....	6,624	15,694
Working capital advance.....	723,809	632,361
	730,433	648,055

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for the preceding year)

	1971	1970
Balance, inventory, April 1, 1970.....	648,055	251,796
Increase in inventory during the year.....	82,536	396,259
Net profit for the year.....	6,624	15,694
	737,215	663,749
Net profit credited to Non-Tax Revenue.....	6,624	15,694
Balance, inventory, March 31, 1971.....	730,591	648,055

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for the preceding year)

	1971	1970
Sales.....	162,947	215,869
Cost of sales—		
Inventory, April 1, 1970.....	648,055	249,252
Purchases.....	238,859	598,978
	886,914	848,230
Less: Obsolete items to be written off.....	158	158
Inventory, March 31, 1971.....	730,433	647,897
	730,591	648,055
	156,323	200,175
Net profit for the year.....	\$ 6,624	\$ 15,694

Appendix 5
Royal Canadian Mounted Police Departmental

WORKING CAPITAL ADVANCE
R C M POLICE MESSES OPERATIONS ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1971
(with comparative figures as at March 31, 1970)

ASSETS	1971	1970
Cash on hand and in bank.....	54,523	51,814
Accounts receivable.....	3,796	3,827
Inventory.....	16,241	20,088
	\$ 74,560	\$ 75,729
LIABILITIES		
Accounts payable.....	421	410
Working capital advance.....	74,139	75,319
	\$ 74,560	\$ 75,729

STATEMENT OF WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for the preceding year)

	1971	1970
Transfer of assets as an opening charge to the account.....	75,319	71,562
Increase or decrease (—) in the advance during the year.....	—1,180	3,757
Net profit for the year.....	51,282	41,161
	125,421	116,480
Net profit credited to Non-Tax Revenue.....	—51,282	—41,161
	\$ 74,139	\$ 75,319

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971
(with comparative figures for the preceding year)

	1971	1970
Sales.....	608,755	567,580
Cost of sales—		
Inventory April 1, 1970.....	20,088	21,767
Purchases.....	553,626	524,740
	573,714	546,507
Less: Inventory March 31, 1971.....	16,241	20,088
	557,473	526,419
Net profit for the year.....	\$ 51,282	\$ 41,161

Appendix 6

Royal Canadian Mounted Police Superannuation Account

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

	Debit	Credit
Balance as at March 31, 1970.....		165,764,568
RECEIPTS		
Contributions from personnel (current and arrears).....		5,211,506
Contributions by the Province of Newfoundland (provincial force absorbed)	17,171	
Transfer from other pension funds.....	25,611	
Contributions by the Government (Statutory)		9,114,597
Actuarial liability adjustment.....	14,200,000	
Interest.....	6,908,426	
		35,477,311
DISBURSEMENTS		
Annuities and allowances payments....	1,260,036	
Cash termination allowances payments and return of contributions.....	250,100	
Transfer to other pension funds.....	14,155	
Refunds to contributors.....	1,054	
	1,525,345	
Balance as at March 31, 1971.....	199,716,534	
	\$201,241,879	\$201,241,879

Appendix 7

Royal Canadian Mounted Police
(Dependants) Pension FundAUDITOR GENERAL OF CANADA
Ottawa, August 16, 1971.THE HONOURABLE J-P. GOYER,
SOLICITOR GENERAL,
OTTAWA.

Sir,

In compliance with the requirements of section 55 of the Royal Canadian Mounted Police Pension Continuation Act I have examined the accounts and financial statement of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Statement of Transactions of the Fund gives a fair summary of its transactions for the year ended March 31, 1971 and the balance of the Fund as at that date.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada.

STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	Year ended March 31	
	1971	1970
Balance at beginning of year.....	\$8,439,281	\$8,281,769
Receipts—		
Contributions by members.....	\$233,216	271,908
Interest.....	331,410	328,610
Penalties on delayed contributions	96	90
	564,722	600,608
	9,004,003	8,882,377
Disbursements—		
Withdrawals of contributions.....	373,226	351,280
Pensions to dependants.....	137,007	91,816
	510,233	443,096
Balance at end of year.....	\$8,493,770	\$8,439,281

Certified correct:

F. J. LODGE

Departmental Services Officer.

Approved:

W. L. HIGGITT

Commissioner.

I have examined the above Statement of Transactions and have reported thereon under date of August 16, 1971 to the Solicitor General.

A. M. HENDERSON

Auditor General of Canada.

SECTION 23

**1970-71
PUBLIC ACCOUNTS**

Supply and Services

**Department
Canadian Arsenals Limited
Canadian Commercial Corporation
Information Canada**

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SUPPLY AND SERVICES

Included in this section is the department proper consisting of three programs and Canadian Arsenals Limited, Canadian Commercial Corporation and Information Canada.

The aims of the department are:

- To provide a broad range of services in realizing the objectives of both supply and services programs.
- To acquire and provide in the most economical manner goods and related services required by departments and agencies.
- To provide in the most economical manner to the government as a whole and to client departments and agencies, a broad range of administrative management and advisory services in order to improve government efficiency and reduce costs.

Canadian Arsenals Limited

Objective

- To maintain an efficient Canadian manufacturing capability for certain military material for Canadian defence needs.

Canadian Commercial Corporation

Objective

- To purchase economically goods and services from Canadian sources for the account of foreign governments.

Information Canada

Objective

- To explain many aspects of federal government policies and programs to Canadians; to provide information that will assist the government in assessing what Canadians think about federal policies and programs; on request, to co-ordinate federal information programs and assist departments and agencies to improve the quality and efficiency of their information services.

Appropriations and Expenditures

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures.....	\$ 3,890,000 00			
	Transfer from Treasury Board Vote 5 contingencies.....	469,161 00			
		<u>4,359,161 00</u>	4,185,128 76	174,032 24	4,044,927 13
Stat.	Minister of Supply and Services—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
		<u>4,376,160 92</u>	<u>4,202,128 68</u>	<u>174,032 24</u>	<u>4,061,927 05</u>
SUPPLY PROGRAM					
5	Program expenditures and grants to municipalities in lieu of taxes on Crown owned defence plants operated by private contractors.....	\$22,453,000 00			
	5a.....	592,000 00			
	5c To extend the purposes of Supply and Services Vote 5, Appropriation Act No. 3, 1970 to include reimbursement of the Supply Service revolving fund established by Loans, Investments and Advances Vote L18e, Appropriation Act No. 4, 1966 in the amount of \$50,013 for the value of stores which have become excess to requirements or obsolete in the fiscal year 1969-70; reimbursement of the Defence Production revolving fund established by Section 16[1] of the Defence Production Act in the amount of \$104,064 for net losses on sale and disposal of stocked materials.....	1 00			
		<u>23,045,001 00</u>			
	Less transfer to Vote 15.....	680,000 00			
		<u>22,365,001 00</u>	21,607,026 16	757,974 84	27,511,695 46
	Expenditures from appropriations not required for 1970-71.....				682,440 00
			21,607,026 16	757,974 84	<u>28,194,135 46</u>
SERVICES PROGRAM					
10	Program expenditures.....	\$34,970,000 00			
	10a To extend the purposes of Supply and Services Vote 10, Appropriation Act No. 3, 1970 to include reimbursement in the amount of \$1,242,551 for the accumulated operating loss to September 30, 1970 of the Computer Services Bureau working capital advance account established by Loans, Investments and Advances Vote L99e, Appropriation Act No. 4, 1966 for the purpose of providing data processing and related services to other government departments and agencies and to provide a further amount of.....	1,570,551 00			
	10c.....	1,101,000 00			
		<u>37,641,551 00</u>	36,489,008 16	1,152,542 84	40,702,717 90
	Department total.....	<u>64,382,712 92</u>	<u>62,298,163 00</u>	<u>2,084,549 92</u>	<u>72,958,780 41</u>
Canadian Arsenals Limited					
15	Program expenditures.....	\$ 350,000 00			
	15a.....	60,000 00			
	15c To authorize the transfer of \$680,000 from Supply and Services Vote 5, Appropriation Act No. 3, 1970 for the purposes of this vote and to provide a further amount of.....	522,000 00			
	Transfer from Vote 5.....	680,000 00			
		<u>1,612,000 00</u>	1,519,211 76	92,788 24	465,589 51

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Canadian Commercial Corporation				
20 Program expenditures.....	3,930,000 00	3,865,000 00	65,000 00	3,421,966 95
Information Canada				
25 Program expenditures and to establish the Office of Director Information Canada within the Department of Supply and Services, to provide that the Director shall have the rank and status of the deputy head of a department, and be appointed by the Governor in Council to hold office during pleasure, and as such shall, under the Minister of Supply and Services or such other member of the Queen's Privy Council for Canada as may be designated by the Governor in Council, administer a consolidated information service in respect of all matters assigned to the Director by the Minister of Supply and Services, and to authorize the purchase, publication, distribution and sale by Information Canada of publications to the public.....	\$ 7,355,000 00			
25a.....	555,000 00			
	7,910,000 00	6,964,850 64	945,149 36	5,445,559 42
Grand total.....	77,834,712 92	74,647,225 40	3,187,487 52	82,291,896 29

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: accommodation provided by this department	Total cost of programs
Department						
ADMINISTRATION.....	1970-71	4,202		1,147		5,349
	1969-70	4,062		1,193		5,255
SUPPLY.....	1970-71	21,607		9,971		31,578
	1969-70	28,194		10,021		38,215
SERVICES.....	1970-71	36,489		6,886		43,375
	1969-70	40,703		7,448		48,151
Total Department.....	1970-71	62,298		18,004		80,302
	1969-70	72,959		18,662		91,621
Canadian Arsenals Limited.....	1970-71	1,519				1,519
	1969-70	466				466
Canadian Commercial Corporation.....	1970-71	3,865				3,865
	1969-70	3,422				3,422
Information Canada.....	1970-71	6,965	3,067	2,706		6,604
	1969-70	5,445				5,445
Total.....	1970-71	74,647	3,067	20,710		92,290
	1969-70	82,292		18,662		100,954

Programs by Activities

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
ADMINISTRATION PROGRAM								
Consulting services.....	639	598		13			639	611
Personnel.....	1,373	1,278		17			1,373	1,295
Administrative services.....	2,008	1,831	6	45			2,014	1,876
Accounting services.....	820	871		19			820	890
	4,840	4,578	6	94			4,846	4,672
Less: receipts and revenues credited to the vote.....	470	470					470	470
	4,370	4,108	6	94			4,376	4,202
Add: services provided by other departments.....	1,351	1,147					1,351	1,147
Total cost of program.....	5,721	5,255	6	94			5,727	5,349
SUPPLY PROGRAM								
Purchasing.....	16,079	14,981		37	122	116	16,201	15,134
Materiel management.....	4,883	4,736	97	107			4,980	4,843
Supply service revolving fund.....	50	50					50	50
Defence Production revolving fund.....	104	104					104	104
Printing.....	968	981	30	3			998	984
Emergency supply planning.....	479	444		2			479	446
Program administration.....	3,603	3,417	25	24			3,628	3,441
	26,166	24,713	152	173	122	116	26,440	25,002
Less: amounts recoverable from Canadian Commercial Corporation.....	3,395	3,395					3,395	3,395
	22,771	21,318	152	173	122	116	23,045	21,607
Less: funds transferred to Vote 15—Canadian Arsenals Limited.....	680						680	
	22,091	21,318	152	173	122	116	22,365	21,607
Add: services provided by other departments.....	11,951	9,971					11,951	9,971
Total cost of program.....	34,042	31,289	152	173	122	116	34,316	31,578
SERVICES PROGRAM								
Program administration.....	12,169	11,437	33	248			12,202	11,685
Pay and employee benefit administration.....	8,466	8,299	24	243			8,490	8,542
Management services.....	6,261	5,789	14	55			6,275	5,844
Payment and reporting services	4,894	4,164	45	146			4,939	4,310
Social and economic assistance payment administration.....	9,429	8,889	167	286			9,596	9,175
Government of Canada accounting.....	1,317	1,228	10	62			1,327	1,290
Computer services revolving fund.....	1,243	1,243					1,243	1,243
	43,779	41,049	293	1,040			44,072	42,089
Less: receipts and revenues credited to the vote.....	6,406	5,584	24	16			6,430	5,600
	37,373	35,465	269	1,024			37,642	36,489
Add: services provided by other departments.....	7,065	6,886					7,065	6,886
Total cost of program.....	44,438	42,351	269	1,024			44,707	43,375

Programs by Activities—Concluded

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Canadian Arsenals Limited								
Operations.....	1,202	1,470					1,202	1,470
Capital.....			410	49			410	49
Total cost of program.....	1,202	1,470	410	49			1,612	1,519
Canadian Commercial Corporation								
Administration and operations								
Departmental administration	470	470					470	470
Supply program.....	3,395	3,395					3,395	3,395
Interest expense.....	65						65	
Total cost of program.....	3,930	3,865					3,930	3,865
Information Canada								
Information planning.....	641	261	10	4			651	265
Information—in.....	526	295	25	64			551	359
Information—out.....	9,043	5,078	45	286			9,088	5,364
Administration.....	444	694	26	283			470	977
	10,654	6,328	106	637			10,760	6,965
Less: receipts and revenues credited to the vote.....	2,850						2,850	
	7,804	6,328	106	637			7,910	6,965
Deduct: receipts credited to revenue.....	2,600	3,067					2,600	3,067
Add: services provided by other departments.....	2,706	2,706					2,706	2,706
Total cost of program.....	7,910	5,967	106	637			8,016	6,604

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
	\$	\$	\$
SUPPLY PROGRAM			
Purchasing			
Grants to Municipalities in lieu of taxes—			
Grant to Township of North York, Ontario—DeHavilland Aircraft.....	122	117	106

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Supply Program	Services Program	Total Depart- ment	Canadian Arsenals Limited	Canadian Commercial Corporation	Information Canada	Total
(1) Salaries and wages.....	4,345 4,861 <i>4,836</i>	21,574 20,687 <i>21,751</i>	31,436 28,914 <i>33,326</i>	57,355 54,462 <i>59,913</i>			3,614 2,701 <i>3,787</i>	60,969 57,163 <i>63,700</i>
(1) Other personnel costs.....	8 11 <i>8</i>	129 69 <i>78</i>	100 156 <i>112</i>	237 236 <i>198</i>			35 32 <i>44</i>	262 268 <i>242</i>
(2) Transportation and communications.....	194 159 <i>154</i>	1,482 1,482 <i>1,247</i>	5,023 5,156 <i>4,493</i>	6,699 6,797 <i>5,894</i>			327 395 <i>930</i>	7,026 7,192 <i>6,824</i>
(3) Information.....	7 1 <i>1</i>	296 292 <i>51</i>	200 120 <i>130</i>	503 412 <i>182</i>			3,168 2,453 <i>2,867</i>	3,671 2,865 <i>3,049</i>
(4) Professional and special services.....	114 107 <i>64</i>	788 864 <i>461</i>	341 784 <i>575</i>	1,243 1,755 <i>1,100</i>			345 454 <i>637</i>	1,588 2,209 <i>1,737</i>
(5) Rentals.....	34 4 <i>11</i>	352 373 <i>347</i>	3,511 2,810 <i>2,580</i>	3,897 3,187 <i>2,938</i>			30 57 <i>456</i>	3,927 3,244 <i>3,394</i>
(6) Purchased repair and upkeep.....	21	209 66 <i>90</i>	189 183 <i>129</i>	419 249 <i>219</i>			29 13 <i>20</i>	448 262 <i>239</i>
(7) Utilities, materials and supplies.....	107 84 <i>68</i>	645 700 <i>716</i>	1,514 1,677 <i>1,403</i>	2,266 2,461 <i>2,187</i>			263 223 <i>863</i>	2,529 2,684 <i>3,050</i>
(8) Construction and acquisition of land, buildings and equipment.....							12	12
(9) Construction and acquisition of machin- ery and equipment.....	6 94 <i>12</i>	152 173 <i>430</i>	293 1,041 <i>205</i>	451 1,308 <i>647</i>			96 637 <i>231</i>	547 1,945 <i>1,111</i>
(10) Grants, contributions and other transfer payments.....		122 117 <i>106</i>		122 117 <i>106</i>				122 117 <i>106</i>
(12) All other expenditures.....	10 2	11 179 <i>6,338</i>	1,465 1,248 <i>104</i>	1,486 1,427 <i>6,444</i>	1,612 1,519 <i>233</i>	3,930 3,865 <i>3,422</i>	3 3 <i>26</i>	7,031 6,811 <i>10,125</i>
(1-12) Total.....	4,846 5,320 <i>5,156</i>	25,760 25,002 <i>31,615</i>	44,072 42,089 <i>43,057</i>	74,678 72,441 <i>79,828</i>	1,612 1,519 <i>466</i>	3,930 3,865 <i>3,422</i>	7,910 6,965 <i>9,873</i>	88,130 84,760 <i>93,589</i>
(13) Less: receipts and revenues credited to the vote.....	470 1,118 <i>1,094</i>	3,395 3,395 <i>3,421</i>	6,430 5,600 <i>2,354</i>	10,295 10,113 <i>6,869</i>			4,428	10,295 10,113 <i>11,297</i>
Total net expenditures.....	4,376 4,202 <i>4,062</i>	22,365 21,607 <i>28,194</i>	37,642 36,489 <i>40,703</i>	64,383 62,298 <i>72,959</i>	1,612 1,519 <i>466</i>	3,930 3,865 <i>3,422</i>	7,910 6,965 <i>5,445</i>	77,835 74,647 <i>82,292</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Defence Production Revolving Fund	Canadian Government Supply Service Revolving Fund	Canadian Government Printing Bureau Revolving Fund	Computer Services Bureau Revolving Fund	Information Canada	Total
RECEIPTS—							
Operating—							
Annual appropriations.....	77,776					6,965	84,741
Statutory appropriations.....	17						17
Credited to appropriations.....	10,110						10,110
Credited to revenue.....	9,300					3,067	12,367
Capital							
Sales by.....		52	34,386	22,951	5,098		62,467
Interest receipts.....		1,340	376		32		1,748
Other income.....							
Equity capital.....		7,309			969		8,278
Total receipts.....	97,203	8,701	34,762	22,951	6,099	10,032	179,748
OUTLAYS							
Operating—							
Goods and services.....	81,093	41	33,892	21,314	5,977	6,328	148,645
Grants and contributions.....	117						117
Capital—							
Department.....	1,309		1	368		637	2,315
Agencies, commissions, etc.....	5,384						5,384
Receipts credited to revenue.....	9,300		2,755			3,067	15,122
Total outlays.....	97,203	41	36,648	21,682	5,977	10,032	171,583
Net total receipts or net outlays (—).....	nil	8,660	—1,886	1,269	122	nil	8,165

Revenues

Department Comparative Summary		1970-71	1969-70
Non-Tax Revenue—			
A	Return on investments.....	4,366,584 62	8,724,807 02
	Privileges, licences and permits.....		3,347 00
B	Proceeds from sales.....	4,255,680 14	5,035,095 16
C	Services and service fees.....	596,485 23	936,574 43
D	Refunds of previous years' expenditure.....	49,857 56	233,654 68
E	Miscellaneous.....	31,889 62	95,021 28
Total.....		\$9,300,497 17	\$15,028,499 57
Details			1970-71
Non-Tax Revenue—			
A	Return on investments:		
	Interest on balance receivable under departmental agreements of sale of Crown assets: Renfrew Aircraft and Engineering Company Limited \$13,829; Algoma Steel Corpora- tion \$20,334.....	34,163	
	Dividend on capital stock of Polymer Corporation Limited.....	2,000,000	
	Interest on debentures—The Corporation of the Township of Toronto.....	1,784	
	Interest on loans from consolidated revenue fund— Canadian Commercial Corporation.....	516,757	
	Royal Canadian Mint.....	261,658	
	Special remittance out of accumulative surplus—Crown Assets Disposal Corporation.....	212,357	
	Interest on monies advanced to contractors—Defence Production revolving fund.....	1,339,866	
			4,366,585
B	Proceeds from sales:		
	Sale of surplus Crown assets by Crown Assets Disposal Corporation (principal and interest less portion retained by Corporation and less \$13,003,624 remitted to the Department of National Defence).....	4,165,652	
	The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1971, as certified by him together with supporting schedules will be found in volume III of this report.		
	Sale of Crown-owned land and buildings, Renfrew Aircraft.....	28,810	
	Sale of publications.....	18,579	
	Recoveries re environmental test equipment: Bach-Simpson Limited \$3,700; Bourns (Canada) Limited \$5,400; Croven Limited \$4,434; Johnson Mathey and Mallory Limited \$4,000; Marsland Engineering Limited \$3,608; Philips Electronics Industries Incorporated \$3,752; Precision Electronics Components (1956) Limited \$3,754; C R Snelgrove Company \$2,353.....	31,001	
	Profit on sale of materials—Defence Production revolving fund.....	11,638	
			4,255,680
C	Services and service fees: Rental of government-owned machine tools and buildings, etc.....		596,485
D	Refunds of previous years' expenditure.....		49,857
E	Miscellaneous: Gift to Crown—Ordo Dime Joreff \$19,854; sundries \$12,036.....		31,890
Total.....			\$ 9,300,497

Information Canada Comparative Summary		1970-71
Non-Tax Revenue—		
A	Privileges, licences and permits.....	32,650 91
B	Proceeds from sales.....	2,869,777 41
C	Services and service fees.....	3,035 00
D	Refunds of previous years' expenditure.....	2,434 76
E	Miscellaneous.....	159,479 98
Total.....		\$3,067,378 06

Details	
Non-tax Revenue—	
A	Privileges licences and permits: royalties from copy- rights on government publications.....
	32,651
B	Proceeds from sales: sales of publications.....
	2,869,777
C	Services and service fees.....
	3,035
D	Refunds from previous years' expenditure.....
	2,435
E	Miscellaneous: rental of exhibit space \$159,232, miscellaneous \$248.....
	159,480
Total.....	
\$3,067,378	

Appendix 1

Defence Production Revolving Fund

(Established by section 16 of the Defence Production Act)

AUDITOR GENERAL OF CANADA
Ottawa, July 19, 1971.

THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Defence Production Revolving Fund as at March 31, 1971 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In previous reports I have noted that, although section 16(2)(c) of the Defence Production Act, R.S., c. D-2, expressly prohibits the making of loans from the Revolving Fund to assist in the acquisition of capital equipment, advances for this purpose were made from the Revolving Fund to manufacturers under a Defence Industry Modernization Program prior to March 31, 1967. The balance of these advances outstanding at March 31, 1971 included in accounts receivable, amounts to \$1,436,118 as compared with \$3,820,756 at the previous year-end. Since April 1, 1967 all loans of this nature have been charged to parliamentary appropriations of the Department of Industry, Trade and Commerce provided for this purpose.

I now report that, in my opinion, subject to the foregoing, the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Fund as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1971 (with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Accounts receivable.....	\$ 6,545,514	\$15,067,071	Accounts payable.....	\$ 810,868	\$ 3,161,163
Working capital loans (Note 1).....	25,955,088	6,284,494	Advance payments from customers.....	388,432	679,505
Advances to suppliers.....	307,281	296,047	Progress payments from customers.....	8,131,816	40,323,065
Progress payments to suppliers and other recoverable costs.....	11,854,373	49,047,745	Working capital advances (authorized \$100,000,000).....	36,260,128	27,599,962
Inventory of strategic materials (Note 2)....	928,988	964,274	Less: Portion of loss for year to be recovered from future parliamentary appropriation.....		104,064
	<u>\$45,591,244</u>	<u>\$71,659,631</u>		<u>\$45,591,244</u>	<u>\$71,659,631</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Department

JEAN BOUCHER
Deputy Minister of Supply

J. G. THREADER
Comptroller

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of July 19, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Defence Production Revolving Fund—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971**
(with comparative figures for the year ended March 31, 1970)

	1971	1970
Trading operations—strategic materials (Note 2).....		
	Sales	Cost of sales
Quartz.....	\$ 23,304	\$ 21,145
Activated carbon.....	29,340	19,861
	<u>\$ 52,644</u>	<u>\$ 41,006</u>
Profit (loss) on trading operations.....	\$ 11,638	\$ (104,064)
Interest earned on—		
Working capital loans (Note 1).....	\$ 950,905	229,895
Advances under production agreement.....	224,315	366,132
Agreement of sale of aircraft.....	164,646	272,451
	<u>1,339,866</u>	<u>868,478</u>
	<u>1,351,504</u>	<u>764,414</u>
Adjustment for decline in value and shortage of inventory (Note 2).....		5,702,818
Net profit (loss) for the year.....	<u>\$ 1,351,504</u>	<u>\$ (4,938,404)</u>
Net profit (loss) disposed of as follows:		
Amount transferred from the Revolving Fund as revenue.....	\$ 1,351,504	\$ 868,478
Loss in 1970 provided for by—		
Supply and Services Vote 6b, 1969-70.....		(5,702,818)
Supply and Services Vote 5c, 1970-71.....		(104,064)
	<u>\$ 1,351,504</u>	<u>\$ (4,938,404)</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
AT MARCH 31, 1971

1. Included in working capital loans is a loan of \$15,000,000 to a major aircraft manufacturer which is to bear interest at the current prime bank lending rate in effect from time to time. However, as claims by this manufacturer for reimbursement of extra costs incurred on certain specified contracts may result in retroactive offsets against the principal amount of the loan, it is not possible to determine the amount of interest earned to March 31, 1971. Accordingly, no interest on this loan has been included in the financial statements.

Other working capital loans bear interest at current rates paid on borrowings of the Government of Canada and include a loan of \$9,955,088 to the Canadian Commercial Corporation to assist in the temporary financing of purchases by an associated government under an aircraft production program.

2. The major portion of the inventories of strategic materials consists of raw quartz for which there is little market. During the preceding year this inventory, which had been recorded at cost including warehousing, was written down by \$5,000,000 to reflect a decline in its market value. Sales of raw quartz during the year were costed at the written-down value and the inventory reduced accordingly, the written-down value being \$907,156 at March 31, 1971. The remaining inventories costing \$21,832 have an estimated realizable value of \$30,600.

Appendix 2

Canadian Government Supply Service Revolving Fund

(Authorized by Defence Production Vote L18e, Appropriation Act No. 4, 1966, 1966-67, c. 6)

AUDITOR GENERAL OF CANADA
Ottawa, July 8, 1971.THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Supply Service Revolving Fund as at March 31, 1971 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

As explained in note 1 to the financial statements, full implementation of the requirements of Treasury Board Circular No. 1970-7 of January 8, 1970 regarding the operation of Revolving Funds has not yet been achieved, and the full costs of the various services provided are not yet charged to the Revolving Fund. Consequently the financial statements of the Revolving Fund for the year ended March 31, 1971 do not reflect the true results of the operation and administration of the services.

Subject to the foregoing I report that, in my opinion, the financial statements of the Revolving Fund are in agreement with the accounts maintained for the Fund by the Department of Supply and Services, that the balance sheet exhibits a correct view of the financial position of the Fund as at March 31, 1971, and that the statement of operations exhibits a correct view of the revenues and costs recorded in the accounts of the Fund for the year then ended.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1971
(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Accounts receivable			Accounts payable		
Departments and agencies of the Government of Canada.....	\$1,673,229	\$3,158,225	Commercial suppliers.....	\$3,735,748	\$2,266,662
Other.....	3,475	34,391	Government departments.....	186,480	339,141
	<u>1,676,704</u>	<u>3,192,616</u>		<u>3,922,228</u>	<u>2,605,803</u>
Inventories—at cost					
Office stationery and supplies.....	3,108,076	2,578,321			
Medical supplies.....	658,043	378,152			
Furniture.....	605,699	773,419			
Paper.....	409,572	376,884			
Printing maintenance supplies.....	248,184	228,156			
Other.....	960,823	709,123			
	<u>5,990,397</u>	<u>5,044,055</u>			
Motor vehicles.....	5,584	4,252	Equity of Canada		
Less: Depreciation.....	1,560	850	Revolving Fund advance.....	2,879,350	
	<u>4,024</u>	<u>3,402</u>	Retained earnings		
	<u>\$7,671,125</u>	<u>\$8,240,073</u>	Profit for the year.....	869,547	
				<u>3,748,897</u>	<u>5,634,270</u>
				<u>\$7,671,125</u>	<u>\$8,240,073</u>

The accompanying notes are an integral part of the financial statements.

Certified correct:
J. G. THREADER
Comptroller

Approved:
JEAN BOUCHER
Deputy Minister of Supply,

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 8, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Canadian Government Supply Service Revolving Fund—Concluded**STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1971**
(with comparative figures for the year ended March 31, 1970)

	1971	1970
Disbursements for government departments and agencies on recoverable basis		
Travel tickets.....	\$10,216,299	\$ 8,207,246
Freight.....	3,828,236	1,982,111
Transit insurance on household effects.....	236,945	301,118
	\$14,281,480	\$10,490,475
Supply operations for government departments and agencies		
Sales.....	\$18,328,595	\$12,367,222
Cost of commodities sold.....	15,320,418	10,915,569
Gross profit.....	\$ 3,008,177	1,451,653
Other costs		
Warehousing and distribution.....	1,955,099	
Freight.....	519,880	454,817
Inventory shortages and obsolete materials.....	52,422	
	2,527,401	454,817
	480,776	996,836
Other income		
Fees and charges for material management services.....	285,000	
Discounts earned.....	75,240	61,106
Rental of furniture.....	15,490	5,302
	375,730	66,408
Net profit.....	856,506	1,063,244
Office equipment and furniture repair services for government departments and agencies		
Service fees and charges		
Office equipment.....	1,683,508	1,440,494
Office furniture.....	92,325	85,665
	1,775,833	1,526,159
Cost of services		
Administration.....	129,549	144,443
In-house repairs—equipment.....	702,732	559,439
Outside contractors—equipment.....	827,936	737,740
—furniture.....	92,325	85,665
Inventory shortages and obsolete materials.....	10,250	
	1,762,792	1,527,287
Profit (Loss).....	13,041	(1,128)
Net profit for the year.....	\$ 869,547	\$ 1,062,116

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. With Treasury Board approval the implementation of Treasury Board Circular No. 1970-7 of January 8, 1970 relating to revolving funds has been delayed. Consequently, the full costs of operations and administration of the various services are not yet absorbed by the Revolving Fund, being provided for in part by appropriations of the Department of Supply and Services. Costs not yet charged to and recovered through the Fund include certain administrative costs applicable to all services; depreciation on certain equipment; management, procurement, accounting and computer services costs relating to the supply operations; and the value of accommodation and other services provided without charge by government departments.
2. The profit for the year of \$869,547 has been retained by the Revolving Fund pursuant to the authority contained in Treasury Board Minute No. 696859 of April 23, 1970, whereby the Fund may "carry forward to future years any operating surpluses up to a maximum amount equivalent to the total amount of the two best years' surpluses achieved during the previous five years". The previous year's profit of \$1,062,116 was transferred from the Fund as revenue of the Department of Supply and Services.

Appendix 3

Canadian Government Printing Bureau Revolving Fund

(Authorized by Supply and Services Vote L104b, Appropriation Act No. 1, 1969, 1968-69, c. 23)

AUDITOR GENERAL OF CANADA
Ottawa, July 7, 1971.THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the balance sheet of the Canadian Government Printing Bureau Revolving Fund as at March 31, 1971 and the related statement of operations for the year then ended. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion, the accompanying balance sheet and statement of operations present fairly the financial position of the Canadian Government Printing Bureau Revolving Fund as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,
A. M. HENDERSON
Auditor General of Canada.

BALANCE SHEET AS AT MARCH 31, 1971
(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Accounts receivable			Accounts payable and accrued liabilities....	\$1,560,501	\$ 987,937
Departments and agencies of the			Equity of Canada		
Government of Canada.....	\$2,540,718	\$2,727,206	Revolving Fund advance.....	1,965,215	3,234,010
Other.....	2,065	2,993	Retained earnings		
	2,542,783	2,730,199	Balance at beginning of		
Inventories			year.....	\$282,632	(936,335)
Work in process—at cost.....	1,341,087	1,212,036	Profit for the year.....	629,741	1,218,967
Printing metal and supplies—at cost					
less allowance for usage.....	554,219	562,344	Balance at end of year.....	912,373	282,632
	1,895,306	1,774,380		2,877,588	3,516,642
	\$4,438,089	\$4,504,579		\$4,438,089	\$4,504,579

Certified correct:
J. G. THREADER
Comptroller
Approved:
JEAN BOUCHER
Deputy Minister of Supply
Department of Supply and Services

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of July 7, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Canadian Government Printing Bureau Revolving Fund—Concluded

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Sales		
Printing		
Main printing plant.....	\$11,261,686	\$10,377,480
Sub-printing plants.....	9,860,945	9,124,057
Commercial sub-contracts.....	1,205,238	1,052,937
	22,327,869	20,554,474
Sundry printing materials and services..	405,565	362,086
	22,733,434	20,916,560
Cost of sales		
Opening inventory of work in process...	1,212,036	1,154,840
Direct materials.....	5,003,386	4,370,385
Direct labour.....	7,969,760	7,449,864
Other factory expenses.....	6,387,073	5,301,703
Work sub-contracted.....	1,205,238	1,052,937
	21,777,493	19,329,729
Deduct: Closing inventory of work in process.....	1,341,086	1,212,036
	20,436,407	18,117,693
Administrative expense.....	1,335,188	1,446,439
Equipment purchases.....	368,268	555,724
	22,139,863	20,119,856
Profit.....	593,571	796,704
Adjustments for revaluation of inventory of printing metals.....		385,751
Discounts earned.....	36,170	36,512
Profit for the year.....	\$ 629,741	\$ 1,218,967

NOTE: The costs of operations do not include the value of accommodation and other services provided without charge by government departments nor depreciation on equipment previously acquired from parliamentary appropriations and still in use. However, the cost of equipment purchased during the year, \$368,268, has been included.

Appendix 4

Computer Services Bureau Revolving Fund

(Authorized by Vote L99(e), Appropriation Act No. 4, 1966, 1966-67, c6)

AUDITOR GENERAL OF CANADA
Ottawa, September 2, 1971.

THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Computer Services Bureau Revolving Fund as at March 31, 1971 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

The excess of \$22,266 of advances (\$175,811) for capital assets, approved by Supply and Services Vote L11c of 1970-71, over the depreciated value of the capital assets (\$153,545) at March 31, 1971 was repaid on August 27, 1971.

In my opinion, subject to the foregoing, the accompanying Balance Sheet and the Statement of Operations present fairly the financial position of the Fund as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada

BALANCE SHEET AS AT MARCH 31, 1971 (with comparative figures as at March 31, 1970)

	1971	1970		1971	1970
ASSETS			LIABILITIES		
Employees' travel advances.....	\$ 941	\$ 299	Accounts payable.....	\$ 66,147	\$345,663
Accounts receivable.....	347,376	243,697	Advances from Canada for:		
Inventories of materials and supplies, at cost..	34,803	23,613	Working capital (authorized		
Prepaid expense.....	278	277	\$2,000,000).....	\$ 729,371	855,079
Capital assets, at cost:			Less: Replacement funds avail-		
Computer tapes.....	\$ 94,681	95,642	able for purchase of cap-		
Equipment and furniture.....	160,062	138,263	ital assets.....	65,765	69,334
	254,743	233,905		663,606	785,745
Less: Accumulated provision for			Capital assets.....	175,811	
replacement.....	101,198	69,334		839,417	785,745
	153,545	164,571	Deficit:		
			Balance at beginning of year..	698,951	524,630
			Loss for the year, per State-		
			ment of Operations.....	912,221	174,321
				1,611,172	698,951
			Less: Recovered from Supply		
			and Services Vote 10a.....	1,242,551	
				(368,621)	(698,951)
	\$536,943	\$432,457		\$536,943	\$432,457

Certified correct:

J. G. THREADER
Comptroller

Approved:

H. R. BALLS
Deputy Minister of Services

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon, under date of September 2, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

Computer Services Bureau Revolving Fund—Concluded**STATEMENT OF OPERATIONS****FOR THE YEAR ENDED MARCH 31, 1971****(with comparative figures for the year ended March 31, 1970)**

	1971	1970
INCOME		
Outside computer fees and rentals.....	\$3,195,783	3,391,391
Bureau computer fees, rental of remote terminals, disk packs, etc.....	1,515,863	\$1,866,898
Programming services.....	367,074	263,959
Sale of tapes.....	19,036	34,905
	<u>5,097,756</u>	<u>5,557,153</u>
EXPENSE		
Operation and Maintenance:		
Rental of outside computers.....	3,115,202	3,347,071
Rental of Bureau computer and equipment.....	1,268,999	1,045,872
Salaries and employee benefits.....	901,324	760,339
Materials and supplies.....	76,636	82,676
Rental of accommodation.....	76,776	74,517
Professional and temporary services	164,757	58,822
Provision for replacement of fixed assets.....	29,982	28,634
Freight, express and cartage.....	35,357	28,461
Cost of tapes sold.....	14,594	20,598
Travel.....	14,861	8,480
Telephone and telegraph.....	12,134	8,201
Other.....	5,156	3,420
	<u>5,715,778</u>	<u>5,467,091</u>
Administration:		
Salaries and employee benefits.....	128,523	119,903
Interest charges on advances.....	95,669	43,066
Publication.....	18,631	11,430
Materials and supplies.....	16,338	8,840
Accommodation.....	9,160	8,312
Telephone and telegraph.....	5,069	4,292
Travel.....	3,787	1,765
Provision for replacement of capital	1,881	1,050
Professional services.....	648	
Other.....	14,493	8,823
	<u>294,199</u>	<u>207,481</u>
Retroactive salaries and wages applicable to prior years.....		56,902
Total Expense.....	<u>6,009,977</u>	<u>5,731,474</u>
Loss for the year.....	<u>\$ 912,221</u>	<u>\$ 174,321</u>

SECTION 24

1970-71 PUBLIC ACCOUNTS

Transport

Department
Canadian National Railways
Canadian Transport Commission
National Harbours Board
St. Lawrence Seaway Authority

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TRANSPORT

Objectives

- To ensure that national transportation policy influences and responds to the objectives and programs of the private and public sectors.
- To provide facilities and to foster the optimum development of Marine, Air and Surface Transportation, consistent with the protection of the environment, on a cost-recoverable basis to the maximum practicable extent.
- To identify, interpret, design, support, guide and develop technological and operational changes in transportation systems and their components that will make significant contributions to the effective utilization of the national transportation resource to meet the requirements of national economic and social needs.

Canadian Transport Commission

- To promote the co-ordination and harmonization of the operations of all carriers engaged in transport by railways, water, aircraft, extra-provincial motor vehicle transport and commodity pipe-lines through effective economic regulation, research and policy development.
- To establish an economic, efficient and adequate national transportation system based on the best use of all available modes of transport at the lowest possible costs and which will protect the interests of the users while at the same time maintaining the economic well being and growth of Canada.

National Harbours Board

- To assure the unimpeded flow of waterborne transit cargo in support of the Canadian economy, by providing facilities for the berthing of vessels, the handling and protection of waterborne transit cargo and promoting utilization of national harbours.

St. Lawrence Seaway Authority

- To provide, in conjunction with its United States counterpart, at a reasonable cost to users, deep water facilities for transportation between the Port of Montreal and Lake Erie of large quantities of bulk commodities such as Western grains and Labrador iron ore as well as other raw materials and manufactured goods, thus promoting the economies of Canada and the United States.

Appropriation and Expenditures

Vote		1970-71	1970-71	Unexpended	1969-70
		Appropriations	Expenditures	Balances	Expenditures
		\$	\$	\$	\$
Department					
ADMINISTRATION PROGRAM					
1	Program expenditures including contributions and the reimbursement of the Department of Transport Revolving Fund for the value of stores which have become obsolete, unserviceable, lost or destroyed. \$ 9,212,000 00				
1a	To extend the purposes of Transport vote 1, Appropriation Act No. 3, 1970 to include authority to spend revenue received during the year..... 1 00				
	Transfer from Treasury Board vote 5 contingencies..... 5,100 00				
		9,217,101 00	8,467,764 70	749,336 30	7,304,469 38
Stat.	Minister of Transport—salary and motor car allowance....	16,999 92	16,999 92		16,769 91
Stat.	Refunds of amounts credited to revenue in previous years....	38,149 69	38,149 69	749,336 30	43,310 86
		9,272,250 61	8,522,914 31		7,364,550 15
MARINE SERVICES PROGRAM					
5	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services, performed on behalf of individuals, outside agencies and other governments, and authority to spend revenue received during the year..... \$69,848,000 00				
5a	..... 3,601,000 00				
5c	To authorize the transfer of \$1,218,986 from Transport vote 10 and \$298,450 from Transport vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote..... 1 00				
	Transfers from:—				
	Vote 10..... 1,218,986 00				
	Vote 35..... 298,450 00				
	Transfer from Treasury Board vote 5 contingencies..... 62,400 00				
		75,028,837 00	73,904,666 54	1,124,170 46	66,539,373 29
10	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies..... \$20,352,000 00				
10a	..... 1,197,000 00				
	21,549,000 00				
	Less transfer to vote 5..... 1,218,986 00				
		20,330,014 00	17,034,694 58	3,295,319 42	29,027,612 23
Stat.	Exchequer Court awards.....	8,392 00	8,392 00		
		95,367,243 00	90,947,753 12	4,419,489 88	95,566,985 52
RAILWAYS AND STEAMSHIPS PROGRAM					
20	Operating expenditures, including payments for the amortization of the cost of ferry vessels and related equipment and payments to Canadian National Railway Company contingencies.....				
	arising in the operations in the calendar year 1970 of the following ferry services:				
	Newfoundland ferry and terminals; Newfoundland coastal service, Prince Edward Island ferry and terminals and Yarmouth, N.S.—Bar Harbor, Maine U.S.A..... \$32,600,000 00				
20a	..... 1,500,000 00				
20c	TO authorize the transfer of \$424,999 from Transport vote 30, Appropriation Act No. 3, 1970 for the purposes of this vote..... 1 00				
	Transfer from vote 30..... 424,999 00				
		34,525,000 00	34,054,198 96	470,801 04	30,047,507 95
25	Capital expenditures, including expenditures on works on other than federal property.....	7,900,000 00	7,898,806 35	1,193 65	9,552,365 27

Appropriations and Expenditures—Continued

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
RAILWAYS AND STEAMSHIPS PROGRAM—Concluded				
30 The grants listed in the Estimates and contributions including payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees Provident Fund Act so as to make the minimum allowance payable in the calendar year 1970 \$30 per month instead of \$20 per month as fixed by the said Act.....	\$ 7,245,000 00			
Less transfer to vote 20.....	429,999 00			
	6,820,001 00	6,662,679 05	157,321 95	6,754,760 62
Stat. Payments to the Canadian National Railways in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (vote 107, Appropriation Act No. 5, 1963).....	933,721 14	933,721 14		900,922 12
Expenditures from appropriations not required for 1970-71....				125,000 00
	50,178,722 14	49,549,405 50	629,316 64	47,380,555 96
AIR SERVICES PROGRAM				
35 Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year.....	\$125,450,000 00			
35a.....	1,583,000 00			
35c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$199,457.49.....	1 00			
Transfer from Treasury Board vote 5 contingencies.....	108,400 00			
	127,141,401 00			
Less transfer to vote 5.....	298,450 00			
	126,842,951 00	121,412,446 06	5,430,504 94	107,396,338 78
40 Capital expenditures including contributions towards construction done by local or private authorities.....	\$41,310,000 00			
40a.....	258,200 00			
	41,568,200 00	39,656,858 80	1,911,341 20	36,961,431 78
	168,411,151 00	161,069,304 86	7,341,846 14	144,357,770 56
	323,229,366 75	310,089,377 79	13,139,988 96	294,669,862 19
Canadian National Railways				
50 Payments to the Canadian National Railway Company to be applied by the company in payment of the deficit arising in the operations in the calendar year 1970 in respect of the Canadian National Railway system.....	\$25,000,000 00			
50c.....	5,000,000 00			
	30,000,000 00	29,709,064 00	290,936 00	24,646,454 00
Canadian Transport Commission				
55 Operating expenditures.....	9,659,000 00	7,285,542 94	2,373,457 06	5,872,747 38
60 The grants listed in the Estimates and contributions including an amount of \$20,000,000 to be credited to the railway grade crossing fund in the current fiscal year for the purposes of the fund; to increase to \$65,000,000 the commitments for the purposes of the fund during the current and subsequent fiscal years; to repeal, effective April 1, 1970, subsection (5) of section 265 of the Railway Act and to authorize the making of payments during the current and subsequent fiscal years in the amounts authorized by and for the purposes of and subject to the provisions of subsection (2) of section 265 of the Railway Act in force on the 30th day of January 1970.....	\$43,722,000 00			
60a To extend the purposes of Transport vote 60, Appropriation Act No. 3, 1970 to provide that subsection (2) of section 6 of the Atlantic Region Freight				

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Canadian Transport Commission—Concluded				
Assistance Act shall not apply in the case of the payment of assistance in the current fiscal year to truckers pursuant to subsection (1) of section 6 of that Act.....	1 00			
Stat. Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act.....	43,722,001 00	42,278,953 55	1,443,047 45	34,009,187 59
Stat. Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act.....	65,663,994 00	65,663,994 00		79,666,653 00
Expenditures from appropriations not required for 1970-71....	2,821,930 13	2,821,930 13		4,377,984 57
				5,000,000 00
	121,866,925 13	118,050,420 62	3,816,504 51	128,926,572 54
National Harbours Board				
65 Payment to the National Harbours Board to be applied in payment of the deficit (exclusive of interest on advances authorized by Parliament and depreciation on capital structures) expected to be incurred in the calendar year 1970 in the operation of the Jacques Cartier Bridge, Montreal Harbour.....	500,000 00	500,000 00		718,603 00
70 Payments to the National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1970.....	800,000 00	800,000 00		4,295,083 57
75 To authorize expenditures by the National Harbours Board, either by itself or on behalf of or in co-operation with others, for the construction of retaining walls along the banks of the St. Charles River between the proposed dam at the mouth of the river and Scott Bridge at Quebec Harbour, such amount to be credited to the National Harbours Board Special Account and to constitute an absolute grant without interest.....	1,200,000 00	1,200,000 00		3,000,000 00
Expenditures from appropriations not required for 1970-71....				615,371 30
	2,500,000 00	2,500,000 00		8,629,057 87
St. Lawrence Seaway Authority				
DEEP WATERWAY PROGRAM				
85 Payments to the St. Lawrence Seaway Authority, upon application approved by the Minister of Transport, made by the authority to the Minister of Finance to be applied by the authority in payment of the deficit arising in the calendar year 1970 in respect of the operation of the Welland Canal section of the deep waterway between the Port of Montreal and Lake Erie.....	\$ 9,400,000 00			
Less transfer to vote 95.....	199,999 00			
	9,200,001 00	8,165,116 06	1,034,884 94	7,931,610 69
ENTRUSTED (NON-TOLL) CANALS				
95 Payments to the St. Lawrence Seaway Authority in respect of the operating deficit and capital requirements for the year 1970-71 of the canals and works entrusted to it with the approval of the Governor in Council, and to authorize the disbursements by the authority of revenues derived from the operation and management of such canals and works.....	\$ 1,800,000 00			
95a To authorize the transfer of \$199,999 from Transport vote 85, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from vote 85.....	199,999 00			
	2,000,000 00	1,714,625 00	285,375 00	2,299,180 00
Stat. Payment to the St. Lawrence Seaway Authority of an amount equal to the net proceeds realized from the sale of property under the administration or control of the authority and paid into the consolidated revenue fund....	198,366 08	198,366 08		239,874 05
	11,398,367 08	10,078,107 14	1,320,259 94	10,470,664 74
Total.....	488,994,658 96	470,426,969 55	18,567,689 41	467,342,611 34

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Less: Services provided to other departments	Add: Services provided by other departments	Add: accommodation provided by this department	Total cost of programs
Department							
Administration.....	1970-71	8,523	69		1,304		9,758
	1969-70	7,364	37		1,197		8,524
Marine Services.....	1970-71	90,948	216		7,811	1,689	100,232
	1969-70	95,567	191		6,237	1,059	102,672
Railways and Steamships.....	1970-71	49,549	2,798				46,751
	1969-70	47,381	2,131				45,250
Air Services.....	1970-71	161,069	959	4,255	20,147	13,424	189,426
	1969-70	144,358	802	4,081	18,872	7,460	165,807
TOTAL DEPARTMENT.....	1970-71	310,089	4,042	4,255	29,262	15,113	346,167
	1969-70	294,670	3,161	4,081	26,306	8,519	322,253
Canadian National Railways.....	1970-71	29,709					29,709
	1969-70	24,646					24,646
Canadian Transport Commission.....	1970-71	118,051	80		1,520		119,491
	1969-70	128,927	106		1,366		130,187
National Harbours Board.....	1970-71	2,500					2,500
	1969-70	8,629					8,629
St. Lawrence Seaway Authority							
Deep waterway.....	1970-71	8,165					8,165
	1969-70	7,932					7,932
Entrusted (non toll) canals.....	1970-71	1,913	99				1,814
	1969-70	2,539	57				2,482
Total St. Lawrence Seaway Authority.....	1970-71	10,078	99				9,979
	1969-70	10,471	57				10,414
Total.....	1970-71	470,427	*4,221	4,255	30,782	15,113	507,846
	1969-70	467,343	3,324	4,081	27,672	8,519	496,129

*Does not include the following "Return on Investment" credited to revenue (in thousands of dollars); Airport Capital Loans \$2,157, Canadian National Railways \$58,431, National Harbours Board \$4,171, Northern Transportation Company Limited \$1,026, St. Lawrence Seaway Authority \$12,856, Other \$549.

Programs by Activities

(in thousands of dollars)

Department	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Offices of the Minister and the Deputy Minister.....	1,057	1,085					1,057	1,085
Legal and real estate services.....	2,188	2,018	41	47	50		2,279	2,065
Finance and general administration.....	4,880	4,598	9	1			4,889	4,599
Personnel administration.....	1,237	1,098	10				1,247	1,098
	9,362	8,799	60	48	50		9,472	8,847
<i>Less:</i> receipts and revenues credited to the vote.....	200	324					200	324
	9,162	8,475	60	48	50		9,272	8,523
<i>Add:</i> services provided by other departments.....	1,304	1,304					1,304	1,304
Total cost of program.....	10,466	9,779	60	48	50		10,576	9,827
MARINE SERVICES PROGRAM								
Administration.....	3,840	3,688					3,840	3,688
Aids to navigation.....	36,750	34,990	13,136	10,272	1	3	49,887	45,265
Harbours and property.....	728	514			559	559	1,287	1,073
Canals.....	5,195	4,942	3,097	3,505			8,292	8,447
Hydraulics research and development...	531	379					531	379
Marine traffic control.....	1,411	1,365	300	104			1,711	1,469
St Lawrence and Saguenay ship channels	4,361	4,306	684	1,007			5,045	5,313
Arctic resupply.....	9,846	9,901					9,846	9,901
Coast Guard College.....	1,380	1,451					1,380	1,451
Icebreaking and escorting.....	6,107	5,795					6,107	5,795
Search and rescue.....	3,404	3,625					3,404	3,625
Ship's services to other government programs.....	1,897	2,980					1,897	2,980
Weatherships.....	2,448	2,160					2,448	2,160
Shipbuilding.....			3,011	2,113			3,011	2,113
Nautical services.....	1,251	1,133	32	23	30	21	1,313	1,177
Pilotage services.....	3,246	3,410	70	11	1		3,317	3,421
Steamship inspection.....	2,330	2,388			2		2,332	2,338
	84,725	82,977	20,330	17,035	593	583	105,648	100,595
<i>Less:</i> receipts and revenues credited to the vote.....	10,281	9,647					10,281	9,647
	74,444	73,330	20,330	17,035	593	583	95,367	90,948
<i>Add:</i> services provided by other departments.....	7,811	7,811					7,811	7,811
accommodation provided by this department.....	1,689	1,689					1,689	1,689
Total cost of program.....	83,944	82,830	20,330	17,035	593	583	104,867	100,448
RAILWAYS AND STEAMSHIPS PROGRAM								
Administration, policy and planning.....	1,422	1,049					1,422	1,049
Ferry services operated by the Canadian National Railways.....	33,103	33,004	2,900	900			36,003	33,904
Digby—Saint John ferry service.....			5,000	6,999			5,000	6,999
Railway employees provident fund.....					6,300	6,175	6,300	6,175
Supplementary pensions.....					445	445	445	445
Urban transportation research and development.....					75	43	75	43
Victoria Jubilee Beidge.....					934	934	934	934
Total cost of program.....	34,525	34,053	7,900	7,899	7,754	7,597	50,179	49,549

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
AIR SERVICES PROGRAM								
Airports and other ground services.....	37,465	36,678	22,779	19,394	1,671	1,283	61,915	57,355
Air traffic control.....	23,518	23,532	8,526	4,754	25	25	32,069	28,311
Civil aviation.....	7,319	6,997	522	158	1,376	1,256	9,217	8,411
Flight operations.....	7,189	6,616	203	1,303			7,392	7,919
Meteorological services.....	34,196	33,137	4,001	3,343	341	331	38,538	36,811
Radio aids to navigation.....	38,075	38,279	12,011	9,498			50,086	47,777
Administration.....	17,730	16,478	816	1,207			18,546	17,685
	165,492	161,717	48,858	39,657	3,413	2,895	217,763	204,269
Less: anticipated lapses.....			7,290				7,290	
receipts and revenues credited to the vote.....	28,849	30,593					28,849	30,593
airports revolving fund.....	2,500	2,500					2,500	2,500
marine program.....	10,713	10,107					10,713	10,107
	123,430	118,517	41,568	39,657	3,413	2,895	168,411	161,069
Deduct: services provided to other departments.....	4,255	4,255					4,255	4,255
Add: services provided by other departments.....	20,147	20,147					20,147	20,147
accommodation provided by this department.....	13,424	13,424					13,424	13,424
Total cost of program.....	152,746	147,833	41,568	39,657	3,413	2,895	197,727	190,385
Canadian Transport Commission								
Administrative and supporting services.....	2,085	2,009	128	32			2,213	2,041
Regulatory and control.....	2,742	2,296	35	35	95,722	90,283	98,499	92,614
Safety.....	1,372	1,135	6	4	20,000	20,000	21,378	21,139
Research.....	3,194	1,663	10	41	500	482	3,704	2,186
International relations.....	86	71	1				87	71
	9,479	7,174	180	112	116,222	110,765	125,881	118,051
Deduct: receipts credited to revenue.....		80						80
Add: services provided by other departments.....	1,557	1,520					1,557	1,520
Total cost of program.....	11,036	8,614	180	112	116,222	110,765	127,438	119,491
*National Harbours Board								
Harbours.....			11,885	6,580			11,885	6,580
Bridges and auto routes.....	500	500					500	500
Total cost of program.....	500	500	11,885	6,580			12,385	7,080
St. Lawrence Seaway Authority								
DEEP WATERWAY PROGRAM								
Welland canal section.....	9,200	8,165					9,200	8,165
ENTRUSTED (NON-TOLL CANALS) PROGRAM								
Administration, operation and maintenance.....	2,590	2,363	15	15			2,605	2,378
Less: receipts and revenues credited to the vote.....	407	465					407	465
Total cost of program.....	2,183	1,898	15	15			2,198	1,913

*The variation between the estimates and the expenditures charged thereto was due in part to the fact that some of the year's expenditures were charged to the Board's own funds rather than the appropriation; the remainder of the variation was due, principally, to the fact that certain projects did not commence and others did not proceed as rapidly as anticipated.

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Department			
ADMINISTRATION PROGRAM			
Contributions in aid of research in the field of road and motor vehicle safety.....	50		
	50		
MARINE SERVICES PROGRAM			
Grants to Institutions Assisting Sailors.....	12	12	12
Pensions to former pilots Jules Lamarre and Wilhelm Langlois at the rate of \$300 per annum.....	1		1
Grant to Canada Safety Council.....	2	2	
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses.....	1	1	1
Grant to the Fraser River Harbour Commission.....	559	559	
Canada's share of the cost of the North Atlantic Ice Patrol.....	18	9	11
	593	583	25
RAILWAYS AND STEAMSHIPS PROGRAM			
Grants in aid of Urban Transportation Research.....	75	42	3
Allowances to former employees of Newfoundland Railways, Steamships and Telecommunications Services transferred to Canadian National Railways.....	445	445	396
Intercolonial and Prince Edward Island Railway Employee's Provident Fund.....	6,300	6,175	6,356
Payments to the Canadian National Railway Company in respect of the termination of tolls on the Victoria Bridge Montreal.....	934	934	901
	7,754	7,596	7,656
AIR SERVICES PROGRAM			
Grant to the International Federation of Air Traffic Controllers Association.....	25	25	
Grants to Royal Canadian Flying Clubs Association.....	10	10	10
Grants to flying clubs, schools and instructors.....	25	25	212
Grants in aid of meteorological research.....	247	239	221
Grant to the Canadian Meteorological Society.....	1	1	1
Fee for membership in the World Meteorological Organization.....	93	91	82
Contributions towards the operation of municipal and other airports.....	831	831	807
Contributions to assist in the construction of/or improvements to terminal and/or maintenance service buildings for municipal mainline airports.....	840	452	
Contributions, in accordance with terms and conditions approved by the Governor in Council, to assist in the establishment or improvement of local airports and related facilities.....	1,000	900	1,081
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities.....	341	321	253
	3,413	2,895	2,667
Total department.....	11,810	11,074	10,348
Canadian Transport Commission			
University Grants			
Grants in aid of transportation research to universities, university students and such other organizations or individuals as may be approved by Treasury Board.....	500	482	110
Maritime Freight Rates Act—			
Payment to the railway companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian Transport Commission) on all traffic moved during the calendar year 1970:			
Canadian National Railway Company.....	11,632	11,747	12,591
Canada and Gulf Terminal Railway.....	90	73	79
Canadian Pacific Railway Company.....	1,100	1,015	912
Dominion Atlantic Railway.....	420	326	353
Devco Railway (Cumberland Railway Company).....	650	552	440
Grand Falls Central Railway Company.....	290	286	266
	14,182	13,999	14,641
Amount to be credited to the Railway Grade Crossing Fund.....	20,000	20,000	*15,000
Payment of operating subsidies to regional air carriers.....	3,000	1,184	3,394
Steamship subventions for coastal services.....	6,040	5,984	5,974
Payments to railway and transportation companies of amounts determined pursuant to the provisions of the National Transportation Act.....	68,000	65,664	79,667
Payments consisted of: Algoma Central Railway Sault Ste Marie Ont \$225,444, Canada and Gulf Terminal Railway Company Mont-Joli Que \$45,795, Canada Steamship Lines Montreal \$259,687, Canadian National Railways Montreal \$37,709,190, Canadian Pacific Railways Montreal \$26,527,575, Chesapeake and Ohio Railway Company Baltimore Md USA \$55,477, Great Northern			

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
Canadian Transport Commission—Concluded			
Railway Company St Paul Minn USA \$4,692, Midland Railway Company of Manitoba St Paul Minn USA \$70,582, Napierville Junction Railway Company Albany NY USA \$7,408, Northern Alberta Railways Company Edmonton \$612,261, Ontario Northland Railway Company Hamilton Ont \$3,766, Penn Central Company Philadelphia Pa USA \$36,550, Toronto Hamilton and Buffalo Railway Company Hamilton Ont \$105,567.			
Payments to railway and trucking companies under the Atlantic Region Freight Assistance Act.....	4,500	2,822	4,378
Total.....	116,222	110,765	123,164

*Includes \$5,000 statutory contribution.

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Adminis- tration Program	Marine Services Program	Railways and Steam- ships Program	Air Services Program	Total Depart- ment	Canadian National Railways	Canadian Transport Com- mission	National Harbours Board	St. Lawrence Seaway Authority	Total
(1) Salaries and wages.....	6,646 6,237 <i>5,577</i>	46,026 45,256 <i>42,329</i>	534 597 <i>477</i>	116,320 109,560 <i>98,347</i>	169,526 161,650 <i>146,730</i>		6,275 5,176 <i>4,614</i>			175,801 166,826 <i>151,344</i>
(1) Other personnel costs.....	18 11 <i>15</i>	308 663 <i>308</i>		2,753 2,909 <i>2,548</i>	3,079 3,583 <i>2,871</i>					3,079 3,583 <i>2,871</i>
(2) Transportation and communications.....	624 586 <i>486</i>	2,383 2,925 <i>2,396</i>	68 85 <i>57</i>	18,213 18,364 <i>14,798</i>	21,288 21,960 <i>17,737</i>		471 543 <i>419</i>			21,759 22,503 <i>18,136</i>
(3) Information.....	55 39 <i>35</i>	140 210 <i>196</i>		479 434 <i>301</i>	674 683 <i>532</i>		61 24 <i>27</i>			735 707 <i>539</i>
(4) Professional and special services.....	1,090 923 <i>263</i>	15,863 14,359 <i>13,148</i>	750 297 <i>399</i>	7,720 7,828 <i>6,261</i>	25,423 23,407 <i>20,071</i>		2,465 1,265 <i>505</i>			27,888 24,672 <i>20,576</i>
(5) Rentals.....	360 372 <i>287</i>	2,983 4,918 <i>3,195</i>		2,056 2,655 <i>1,949</i>	5,399 7,945 <i>5,431</i>		18 11			5,417 7,956 <i>5,431</i>
(6) Purchased repair and upkeep.....	25 51 <i>72</i>	7,203 4,841 <i>5,113</i>	26 24 <i>35</i>	1,913 3,084 <i>2,279</i>	9,167 8,000 <i>7,499</i>		24 8			9,191 8,008 <i>7,499</i>
(7) Utilities, materials and supplies.....	266 314 <i>297</i>	10,761 13,011 <i>9,637</i>	40 44 <i>35</i>	17,938 20,425 <i>16,421</i>	29,005 33,794 <i>26,390</i>		141 136 <i>175</i>			29,146 33,930 <i>26,565</i>
(8) Construction and acquisition of land, build- ings and equipment.....		6,540 4,943 <i>13,336</i>	6,400 7,719 <i>8,295</i>	41,763 28,307 <i>32,520</i>	54,703 40,969 <i>54,151</i>			2,000 2,000 <i>7,254</i>		56,703 42,969 <i>61,405</i>
(9) Construction and acquisition of machinery and equipment.....	60 48 <i>58</i>	14,241 8,822 <i>15,691</i>	1,500 180 <i>1,258</i>	5,071 7,121 <i>4,441</i>	20,872 16,171 <i>21,448</i>		180 112		15 15 <i>14</i>	21,067 16,298 <i>21,503</i>
(10) Grants, contributions and other transfer payments.....	50	593 583 <i>25</i>	8,178 7,596 <i>7,905</i>	3,413 2,896 <i>2,667</i>	12,234 11,075 <i>10,597</i>		112,208 110,765 <i>123,164</i>			124,442 121,840 <i>133,761</i>
(12) All other expenditures.....	278 265 <i>275</i>	124 64 <i>74</i>	33,108 33,007 <i>28,920</i>	124 686 <i>113</i>	33,634 34,022 <i>29,382</i>	30,000 29,709 <i>24,646</i>	24 11 <i>23</i>	500 500 <i>1,334</i>	11,791 10,528 <i>10,921</i>	75,949 74,770 <i>66,306</i>
(1-12) Total.....	9,472 8,846 <i>7,365</i>	107,165 100,595 <i>105,448</i>	50,604 49,549 <i>47,381</i>	217,763 204,269 <i>182,645</i>	385,004 363,259 <i>342,839</i>	30,000 29,709 <i>24,646</i>	121,867 118,051 <i>128,927</i>	2,500 2,500 <i>8,629</i>	11,806 10,543 <i>10,935</i>	551,177 524,062 <i>515,976</i>
(13) Less: receipts and revenues credited to the vote.....	200 323	11,798 9,647 <i>9,881</i>	425	49,352 43,200 <i>38,288</i>	61,775 53,170 <i>48,169</i>				407 465 <i>464</i>	62,182 53,635 <i>48,633</i>
Total net expenditures.....	9,272 8,523 <i>7,365</i>	95,367 90,948 <i>95,567</i>	50,179 49,549 <i>47,381</i>	168,411 161,069 <i>144,357</i>	323,229 310,089 <i>294,670</i>	30,000 29,709 <i>24,646</i>	121,867 118,051 <i>128,927</i>	2,500 2,500 <i>8,629</i>	11,399 10,078 <i>10,471</i>	488,995 470,427 <i>467,343</i>

Amounts in roman type are 1970-71 Estimates.
Amounts in bold face type are 1970-71 Expenditures.
Amounts in *italic* type are 1969-70 Expenditures.

Departmental Summary

(in thousands of dollars)

	Department	Air Services Program— Airports Revolving Fund	Stores Working Capital Advances	Canadian National Railways	Canadian Transport Commission	National Harbours Board	St. Lawrence Seaway Authority
RECEIPTS—							
Operating—							
Annual appropriations.....	309,092			29,709	49,564	1,700	9,880
Statutory appropriations.....	997				68,486		198
Credited to vote.....	53,170						
Credited to revenue.....	*70,376				80		12,955
Capital—							
Sales by.....			7,074				
Interest receipts.....						1,036	
Other income.....		31,360					
Equity capital.....						800	
Loans.....		41,205	483			4,580	
Loan repayments.....						37	
Total receipts.....	433,635	72,565	7,557	29,709	118,130	8,153	23,033
OUTLAYS—							
Operating—							
Goods and services.....	253,609	13,289	7,557		7,285		
Grants and contributions.....	11,075				110,765	1,200	
Subsidy and deficit payments.....	33,937			29,709		500	10,063
Capital—							
Department.....	64,638	59,276					
Agencies, commissions, etc.....						800	15
Loans.....						4,580	
Loan repayments.....						37	
Receipts credited to revenue.....	70,376				80	1,036	12,955
Total outlays.....	433,635	72,565	7,557	29,709	118,130	8,153	23,033
Net receipts or net outlays.....	nil	nil	nil	nil	nil	nil	nil

*Includes Northern Transportation Company Limited \$1,026.

Revenues

Department Comparative Summary	1970-71	1969-70	Details	1970-71
Non-Tax Revenue—			Non-Tax Revenue—	
A Return on investments.....	79,622,844 15	67,154,285 59	A Return on investments:	
B Privileges, licences and permits..	365,123 70	384,017 09	Recoveries under certain Railway	
C Proceeds from sales.....	166,857 92	54,806 75	Subsidy Acts agreements.....	12,694
D Services and service fees.....		37,397 01	This amount, which was received	
E Refunds of previous years' ex- penditure.....	1,162,811 06	1,128,643 06	from the Post Office Department,	
F Miscellaneous.....	2,013,835 00	1,184,859 74	represents recoveries under the in- terest clause in certain Railway	
Total.....	\$83,331,471 83	\$69,944,009 24	Subsidy Acts agreements.	
			Interest on debentures—City of Mon- treal with respect to Atwater Ave- nue Tunnel, \$50,996, and St Remi Tunnel, \$25,385; National Har- bours Board—Saint John Harbour Bridge Authority, \$1,035,835.....	1,112,216
			Interest on loans—Canadian National Railways, with respect to Yarmouth N S and Bar Harbor Maine ferry services, \$7,000, Financing and Guarantee Act 1960, \$1,089,100, Financing and Guarantee Act 1961, \$1,841,656, Financing and Guar- antee Act 1965-66, \$2,906,250, Financing and Guarantee Act, 1967, \$4,993,125, Financing and Guarantee Act 1968, \$1,362,000, Refunding Act 1955, \$34,192,713;	
Summary of Revenues by Services				
Service—				
Administration.....	1,095,342	566,164		
Marine.....	765,872	704,539		
Railway and steamship.....	61,228,498	52,836,775		
Air.....	3,115,498	802,392		
	66,205,210	54,909,870		
National Harbours Board.....	4,171,048	4,650,043		
St. Lawrence Seaway Authority.....	12,955,214	10,384,096		
Total.....	\$83,331,472	\$69,944,009		

Revenues—Concluded

Details—Concluded

Temporary loan to Canadian National Railways re acquisition of bonds, \$1,942,792 and loans to Air Canada, Financing and Guarantee Act 1968, \$3,814,051, Financing and Guarantee Act 1969, \$6,282,581; The St Lawrence Seaway Authority, deferred interest \$11,707,577, interest bearing loans, \$1,148,259; Construction or acquisition of ferry vessels and related equipment, \$419,015; Airports—Capital loans, \$2,157,470; Fraser River Harbour Commission, \$138,252; Hamilton Harbour Commission, \$169,394; Lakehead Harbour Commission, \$84,564; Nanaimo Harbour Commission, \$14,613; Toronto Harbour Commission, \$66,429; Northern Transportation Co Ltd, \$1,025,881; National Harbours Board—Belledune Harbour, \$145,000, Montreal Harbour, \$1,100,000, Trois Rivières Harbour, \$109,652, Vancouver Harbour \$1,780,560.....	78,497,934	79,622,844
B Privileges, licences and permits: charter hire—John Guy, \$95,257; John Peyton, \$16,606; Lord Selkirk, \$210,476; Pelee Islander, \$42,785		365,124
C Proceeds from sales: land and buildings, \$155,718; salvage material, \$11,140		166,858
D Refunds of previous years' expenditure: Duplicate payment of custom duties for meteorology equipment.....	10,590	
Payment received from Canadian Pacific Airlines to cover damage caused by aircraft to telecommunication building at Vancouver International Airport.....	152,407	
Recovery of capital costs for work performed by the Foundation Company of Canada at the Vancouver International Airport.....	13,666	
Recovery of costs to cover charter of aircraft for supplies.....	13,920	
Recovery of costs regarding helicopter services to marine services.....	257,714	
Recovery of expenditures for work performed on behalf of Air Canada at various airports.....	59,826	
Recovery of expenditures pertaining to canals entrusted to the St Lawrence Seaway Authority.....	99,378	
Settlement received from Fidelity Insurance Co pertaining to uncompleted contract at Three Rivers Airport.....	141,500	
Settlement received pertaining to damage of Baddeck Wharf.....	37,366	
Stores inventory adjustments.....	26,029	
Sundries.....	350,415	
		1,162,811
E Miscellaneous: Recovery of gasoline tax.....	7,380	
Special freight charges received from Cominco for shipments of ore over Great Slave Lake Railway.....	2,000,000	
Sundries.....	6,455	
		2,013,835
Total		\$83,331,472

Canadian Transport Commission Comparative Summary		1970-71	1969-70
Non-Tax Revenue—			
A Privileges, licences and permits	\$	2,399 30	\$ 1,456 50
B Proceeds from sales		833 00	2,533 71
C Refunds of previous years' expenditure		77,004 87	101,436 77
D Miscellaneous		151 00	345 56
Total	\$	80,388 17	\$105,772 54

Details		1970-71
Non-Tax Revenue—		
A Privileges, licences and permits:		
Licences to ships.....	\$	2,399
B Proceeds from sales:		
Publications.....		833
C Refunds of previous years' expenditures:		
Recapture on subsidized services and refunds of salary overpayments.....		77,005
D Miscellaneous		151
Total		\$80,388

Appendix 1**Stores Working Capital Advance**

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970		1971	1970
ASSETS			LIABILITIES		
Inventory, at cost.....	\$8,666,606	\$8,184,282	Working capital advance.....	\$8,666,606	\$8,184,282

OPERATING STATEMENT**STORES WORKING CAPITAL ADVANCE
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the preceding year)

	1971	1970
Inventory at beginning of year.....	8,184,282	7,998,618
Costs incurred during the year.....	7,744,723	7,182,436
	15,929,005	15,181,054
Sales.....	7,062,399	6,796,772
Value of obsolete, unserviceable lost or destroyed stores charged to Vote 1.....	200,000	200,000
	7,262,399	6,996,772
Inventory at end of year.....	\$ 8,666,606	\$ 8,184,282

Appendix 2**Airports Revolving Fund**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

REVENUE	1971	1970
Aviation Contribution:		
Landing Fees.....	12,363	11,359
Aviation Fuel Charges.....	4,194	3,871
Rentals.....	6,493	5,728
Sub-Total.....	23,050	20,958
Other:		
Concessions.....	6,661	6,038
Sales of Utilities.....	384	305
Service Fees and Miscellaneous.....	507	386
Sub-Total.....	7,552	6,729
Total.....	30,602	27,687
OPERATING EXPENSES		
Salaries and Wages.....	4,199	3,626
Other O & M Expenses.....	5,066	4,139
H.Q. and Regional Overhead.....	2,500	1,769
Grants in lieu of Taxes.....	2,752	2,065
Employee Fringe Benefits.....	840	
Depreciation.....	5,242	5,212
Total.....	20,599	16,811
Operating Surplus (Deficit).....	10,003	10,876
OTHER EXPENSES		
Loan Interest Expenses.....	230	
Net Surplus (Deficit).....	9,773	10,876

Appendix 2—Concluded
Airports Revolving Fund—Concluded

BALANCE SHEET AS OF MARCH 31, 1971
 (with comparative figures as at March 31, 1970)

(in thousands of dollars)

	1971	1970		1971	1970
CURRENT ASSETS			CURRENT LIABILITIES		
Petty Cash.....	3	3	Accrued Expenses.....	589	
Accounts Receivable.....	944	1,072	Accrued Salaries.....	57	
Accrued Revenue.....	2,027	2,024	Accrued Interest.....	33	
Inventories.....	18	18	Deferred Revenue.....		20
Suspense.....	11			679	20
Total Current Assets.....	3,003	3,117	Loans—Investments and Advances		
FIXED ASSETS			*Advance Payable to Department of Finance.....	46,331	5,126
Land.....	78,408	45,283	Equity		
Buildings and Facilities.....	125,630	123,683	Net Worth of Assets		
Less: Accumulated Depreciation.....	(48,494)	(43,994)	Financed from Parliamentary appropriations		
Construction in Progress.....	26,381	6,679	prior to April 1969.....	117,629 ⁽¹⁾	118,244
Total Fixed Assets.....	181,925	131,651	Provision for Grants/Fringe Benefits/Etc.		
Pre-Opening Expenses.....	7,460	2,158	financed by other government departments....	5,657 ⁽²⁾	2,065
Total Assets.....	192,388	136,926	Earned Surplus (Deficit)		
			Beginning Balance.....	11,471	
			Adjustment to Surplus.....	848	595
			Profit for the Current Period.....	9,773	10,876
			Closing Balance.....	22,092	11,471
			Total Liabilities and Equity.....	192,388	136,926

*Capital Advance Available \$67,829.

FOOTNOTES TO REVOLVING FUND BALANCE SHEET
 (in thousands of dollars)

1.	Toronto	Montreal	Totals
Net Current Assets.....	983	1,547	2,530
Fixed Assets—Land.....	8,286	22,988	31,274
—Buildings..	61,607	61,168	122,775
	70,876	85,703	156,579
Less Accumulated Deprecia- tion.....	16,898	22,052	38,950
	53,978	63,651	117,629

2. Expenses charged to appropriations of other departments but not reimbursed.

Appendix 3

DEPARTMENT OF TRANSPORT

CONSOLIDATED STATEMENTS OF OPERATING
RESULTS AND INVESTMENT POSITION FOR
205 AIRPORTS COVERING THE FISCAL YEARS
ENDED MARCH 31, 1971 AND MARCH 31, 1970 (Note 1)

	1971	1970
	\$	\$
CONSOLIDATED STATEMENTS OF OPERATING RESULTS (Note 2)		
Revenues		
Landing fees.....	21,784,000	20,459,000
Rental and concession fees.....	33,976,000	29,970,000
Other.....	1,237,000	977,000
	<u>56,997,000</u>	<u>51,406,000</u>
Expenditures...		
Salaries and wages.....	19,349,000	17,395,000
Materials, supplies and services.....	19,504,000	17,308,000
Grants paid in lieu of property taxes.....	5,039,000	3,853,000
Depreciation (Note 3).....	23,388,000	22,980,000
Other overheads (Note 4).....	50,654,000	43,169,000
	<u>117,934,000</u>	<u>104,705,000</u>
Loss of operations.....	60,937,000	53,299,000
Deduct items not requiring an outlay of cash from the airports sub-vote.....	74,058,000	63,441,000
Excess of revenues over cash expenditures.....	\$13,121,000	\$10,142,000

CONSOLIDATED STATEMENTS OF INVESTMENT POSITION AS AT MARCH 31

Assets		
Net current assets.....	5,891,000	7,111,000
Airport facilities:		
Land.....	169,037,000	118,680,000
Facilities at cost less accumulated depreciation.....	351,473,000	358,821,000
Construction in progress.....	48,111,000	19,572,000
	<u>574,512,000</u>	<u>504,184,000</u>
Accumulated excess of expenditures over revenues		
Balance at beginning of year.....	328,118,000	315,280,000
1970-71 depreciation expense \$23,388,000		
Less revenues over cash expenditures.....	13,121,000	
	<u>10,267,000</u>	<u>12,838,000</u>
Balance at end of year.....	338,385,000	328,118,000
Total investment position.....	\$912,897,000	\$832,302,000

NOTES:

- (1) The above financial statements include the department's investment in airports which it does not operate so as to reflect its total investment.
- (2) The above statements have been prepared on an accrual basis. A reconciliation of these figures with cash revenues and expenditures included in the details of Vote 35 and Vote L45 follows:

	Revenues	Expenditures
Accrued totals.....	56,997,000	117,934,000
Adjustments:		
Non-cash items.....	1,434,000	(72,624,000)
Revolving Fund Overhead.....		2,500,000
Cash totals.....	\$ 58,431,000	\$ 47,810,000
- (3) Depreciation is charged at 3 1/3% on hard surfaced runways, 4% on terminal buildings, and on other assets ranges from 5% to 20%.
- (4) The other overheads include provision for interest on investment, administrative overhead, and employee fringe benefits.
- (5) Revenues and expenditures which are applicable to the Airports Revolving Fund (reference appendix 2) for Montreal and Toronto Airports have been included in this statement in order to show operating results on a basis comparable with the previous year.

Appendix 4

Advances to National Harbours Board

	Halifax	Belledune	Montreal	Montreal Retirement of Jacques Cartier Bridge Bonds	Vancouver	Total
Balance March 31, 1970.....		2,350,875	194,642,699	7,576,000	45,893,787	250,463,361
Advances charged to—						
Vote L80.....	2,500,000				2,079,962	4,579,962
	\$2,500,000	\$2,350,875	\$194,642,699	\$7,576,000	\$47,973,749	\$255,043,323

Vote L80 Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet capital expenditures applicable to the calendar year 1970.....	25,373,000
Less—Amount available from National Harbours Board funds.....	15,488,000

Expenditures..... 9,885,000
\$ 4,579,962

	Estimates	Allotments	*Expenditures
St John's.....	25,000		
Less—Amount available from National Harbours Board funds.....	25,000		
Halifax.....	6,758,000		
Less—Amount available from National Harbours Board funds.....	4,258,000		
	2,500,000	2,500,000	2,500,000
Construction of Pier C (seaward defence area)			
Expenditures on this project to date were \$12,169,180.			
Contracts: (a) Dawcoelectric Ltd \$285,700, expenditure \$274,000; (b) Dineen Construction (Atlantic) Ltd \$918,000, expenditure \$864,694; (c) E J Ludford Line Construction Ltd \$175,000, expenditure \$114,000; (d) McNamara Road Construction Ltd \$1,549,080, expenditure \$964,785; (e) (1969-70) The J P Porter Co Ltd and McNamara Marine Ltd \$6,600,000, expenditure \$2,295,818, to date \$6,304,384. C D Howe Co Ltd Thunder Bay Ont received \$39,316 for management services.			
Trois Rivières.....	160,000		
Less—Amount available from National Harbours Board funds.....	160,000		
Montreal.....	10,770,000		
Less—Amount available from National Harbours Board funds.....	8,885,000		
	1,885,000	1,885,000	
Construction of wharf at sections 73-76			
Total expenditures on this project were \$4,574,237.			
Construction of passenger terminal			
Total expenditures on this project were \$3,350,303.			
Larose Larose Laliberte and Petrucci received \$66,657 for consulting services, to date \$238,182.			
Alterations to Sutherland pier building			
Total expenditures on this project were \$265,211.			
Contract (1967-68): Prieur Enterprises Inc \$227,426, expenditure \$790, to date \$227,426 (final) (amends reporting in Public Accounts 1969-70).			
Bridge over Nun's Island (Champlain Bridge)			
Expenditures on this project to date were \$52,386,001.			
Contract: Francon Ltee \$132,062, expenditure \$132,062 (final).			
Vancouver.....	7,660,000		
Less—Amount available from National Harbours Board funds.....	2,160,000		
	5,500,000	5,500,000	2,079,962
Development of D L 272			
Expenditures on this project to date were \$5,238,542.			
Development of deep sea port, Roberts Bank			
Expenditures on this project to date were \$5,287,044.			
Contracts: (a) Imperial Paving Ltd \$238,076, expenditure \$238,076 (final); (b) (1969-70) G W Ledingham & Co Ltd (on a unit price basis) \$289,643, expenditure \$14,704, to date \$289,643 (final).			
Swan Wooster Engineering Co Ltd Vancouver received \$13,402 for consulting services, to date \$344,080.			
Engineering studies for new crossing, Burrard Inlet			
Expenditures on this project to date were \$3,994,753.			
Swan Wooster—C B A Vancouver received \$1,561,120 for engineering services, to date \$3,983,362.			
	\$9,885,000	\$9,885,000	\$4,579,962

Appendix 4—Concluded**Advances to National Harbours Board—Concluded**

*Amounts in this column represent expenditures made from Parliamentary appropriations only.

In accordance with section 29 of the National Harbours Board Act, c. 187, R.S., as amended, certificates of indebtedness for \$4,574,764 bearing interest at 8 1/16% per annum and \$5,198 at 7 3/16% per annum were issued to the Government of Canada to cover the above expenditures.

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

The variation between the appropriation and the total of the expenditures charged thereto was due in part to the fact that some of the year's expenditures were charged to the Board's own funds rather than the appropriation; the remainder of the variation was due, principally, to the fact that certain projects did not proceed as rapidly as anticipated.

Payment of \$45,000, under authority of P.C. 1969-5/2169, November 12, 1969, was made to Dame Léda Richer Laflèche Trépanier for acquisition of land at Trois Rivières, Quebec.

Payment of \$40,000, under authority of P.C. 1970-5/831, May 12, 1970, was made to the Municipality of the City of North Vancouver for acquisition of land at Vancouver.

Payments totalling \$9,700, under authority of P.C. 1970-5/571, April 7, 1970, were made for acquisition of land at Montreal.

SECTION 25

1970-71
PUBLIC ACCOUNTS

Treasury Board

Department
National Research Council

CONTENTS

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SECTION 22

THE
FEDERAL ACCOUNT

Treasury Board
Department
National Treasury Council

(CONTENTS)

1.	Introduction
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5.	Accounting Procedures
6.	Accounting Controls
7.	Accounting Reports
8.	Accounting Standards
9.	Accounting Ethics
10.	Accounting Research
11.	Accounting Education
12.	Accounting Practice
13.	Accounting Regulation
14.	Accounting Internationalization
15.	Accounting and the Future

TREASURY BOARD

Treasury Board

The Department of Treasury Board consists of three programs and the National Research Council of Canada.

Department

The aims of the department are:

- The selection of programs and projects that will achieve the objectives of the government in the most effective manner and in accordance with its priorities.
- The efficient use of manpower and material resources by departments and agencies in the operation of their programs and projects.
- The provision of funds to meet unforeseen and urgent expenditure requirements which arise after the Main Estimates have been tabled.
- The provision of the government's contribution as the employer to the Public Service superannuation plan and to other employee benefit plans.

National Research Council of Canada

Objective

- To promote, assist and perform research for the creation of new scientific knowledge, and for the application of science; and to promote effective use of national scientific and technological resources for the social and economic advancement of Canada.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
Department				
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
Stat. President of the Treasury Board—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
1 Program expenditures and the grants listed in the Estimates.....	\$ 8,000,000 00			
Transfer from Treasury Board Vote 5 contingencies.....	54,800 00			
	8,054,800 00	7,739,657 94	315,142 06	6,446,651 45
	8,071,799 92	7,756,657 86	315,142 06	6,463,651 37
GOVERNMENT CONTINGENCIES PROGRAM				
5 Subject to the approval of the Treasury Board, to supplement other votes for payroll and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act, authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations and to authorize expenditures during the period ending April 30, 1971 in respect of salary increases for persons employed in the public service payable with respect to 1970-71 and previous fiscal years, to establish as a reserve the unexpended balance of this vote from which payments may be made in respect of the aforesaid salary increases, and to provide that such expenditures shall be recorded in the Accounts of Canada as a transaction of the 1970-71 fiscal year.....	\$55,000,000 00			
5a.....	25,000,000 00			
	80,000,000 00			
Less transfers.....	14,962,428 00			
	65,037,572 00	65,037,572 00		58,655,978 62
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM				
10 Government's share of surgical-medical and other insurance premiums determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contributions to pension plans and death benefit plans for employees engaged locally outside Canada, to the Unemployment Insurance Fund in respect of Government employees paid through the Central Pay Office, and to the Hospital Insurance (outside Canada) Plan.....	18,425,000 00	17,260,102 93	1,164,897 07	15,195,940 63
Stat. Government's contribution as an employer under the Canada pension plan and the Quebec pension plan and to the superannuation account and the public service death benefit account, payments under earlier Superannuation and Retirement Acts and under the Public Service Pension Adjustment Act.....	200,917,930 56	200,917,930 56		188,372,508 08
Stat. Additional interest on the balance in the superannuation account.....	49,490,732 58	49,490,732 58		
Stat. Write-off of assets.....	353 50	353 50		1,466 89
Stat. Refund of amounts credited to revenue in previous years.....	22,903 00	22,903 00		153,000 00
	268,856,919 64	267,692,022 57		203,722,915 60
SPECIAL PROGRAM				
11a Expenses of the advisory committee on parliamentary salaries and expenses.....	30,700 00	29,373 02	1,326 98	2,500 00
Expenditures from appropriations not required for 1970-71.....				598,160 00
	30,700 00	29,373 02	1,326 98	600,660 00
Total department.....	341,996,991 56	340,515,625 45	1,481,366 11	269,443,205 59

Appropriations and Expenditures—Concluded

Vote		1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
		\$	\$	\$	\$
National Research Council of Canada					
15	Operating expenditures including authority to expend revenue received by the Council through the conduct of its operations.....	\$47,436,800 00			
	Transfer from Treasury Board Vote 5 contingencies.....	34,000 00			
		47,470,800 00	46,592,400 00	878,400 00	46,596,715 72
20	Capital expenditures.....	\$ 5,953,000 00			
	20a	6,500 00			
		5,959,500 00	4,674,673 80	1,284,826 20	4,000,000 00
25	The grants listed in the Estimates.....	72,227,000 00	71,650,182 65	576,817 35	71,055,139 55
	Total.....	125,657,300 00	122,917,256 45	2,740,043 55	121,651,855 27
	Grand total.....	467,654,291 56	463,432,881 90	4,221,409 66	391,095,060 86

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expend- itures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
Department						
CENTRAL ADMINISTRATION OF PUBLIC SERVICE.....	1970-71	7,757	1,860	3,152		9,049
	1969-70	6,464	1,303	1,693		6,854
GOVERNMENT CONTINGENCIES.....	1970-71	65,038				65,038
	1969-70	58,656				58,656
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS.....	1970-71	267,692				267,692
	1969-70	203,723				203,723
SPECIAL PROGRAM.....	1970-71	29				29
	1969-70	601				601
Total department.....	1970-71	340,516	1,860	3,152		341,808
	1969-70	269,443	1,303	1,693		269,833
National Research Council of Canada						
	197-071	122,917	202	6,650	4,129	133,494
	1969-70	121,652	238	7,588	3,570	132,572
Grand total	1970-71	463,433	2,062	9,802	4,129	475,302
	1969-70	391,095	1,541	9,281	3,570	402,405

Programs by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
Department								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditures management.....	1,750	1,802					1,750	1,802
Personnel management.....	4,110	3,605					4,110	3,605
Evaluation and planning.....	726	719			48	48	774	767
Administrative policy.....		245						245
Departmental administration...	1,438	1,338					1,438	1,338
	8,024	7,709			48	48	8,072	7,757
<i>Deduct:</i> receipts credited to revenue.....		1,860						1,860
<i>Add:</i> services provided by other departments.....	3,152	3,152					3,152	3,152
Total cost of program.....	11,176	9,001			48	48	11,224	9,049
GOVERNMENT CONTINGENCIES PROGRAM								
Government contingencies.....	65,038	65,038					65,038	65,038
EMPLOYEE CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM								
Public Service Pensions—								
Superannuation account—								
contributions.....	228,137	228,137					228,137	228,137
Public service death benefit...	1,915	1,915					1,915	1,915
Canada and Quebec pension plans.....	18,823	18,823					18,823	18,823
Payments under earlier Superannuation and Retirement Acts.....					42	42	42	42
Public Service Pension Adjustment Act.....					1,515	1,515	1,515	1,515
Locally engaged (outside Canada) pension plans.....	160	194					160	194
	249,035	249,069			1,557	1,557	250,592	250,626
Public Service Social Insurance—								
Surgical-Medical and Other Insurance Premiums.....	16,000	15,230					16,000	15,230
Contribution to Unemployment Insurance Fund.....	1,750	1,320					1,750	1,320
Hospital Insurance (outside Canada) Plan Contribution.....	500	500					500	500
Health Insurance Plans for Employees engaged locally (outside Canada).....	15	16					15	16
	18,265	17,066					18,265	17,066
Total cost of program.....	267,300	266,135			1,557	1,557	268,857	267,692
SPECIAL PROGRAM								
Expenses of the Advisory Committee on Parliamentary salaries.....	31	29					31	29
Total cost of program.....	31	29					31	29

Programs by Activities—Concluded

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
National Research Council of Canada								
Foundation science.....	14,748	14,843	1,006	1,072	54,907	55,149	70,661	71,064
Science applied for industrial purposes.....	26,778	28,093	1,840	2,219	7,430	6,856	36,048	37,168
Science applied for transportation.....	4,497	4,449	914	845			5,411	5,294
Support of post graduate students.....	169	64			9,560	9,363	9,729	9,427
National Science Library and Information Services.....	5,219	4,436	2,081	314	180	183	7,480	4,933
Administrative Services.....	4,272	4,350	118	225	150	99	4,540	4,674
	55,683	56,235	5,959	4,675	72,227	71,650	133,869	132,560
Less: recoveries and estimated transfer from Council revenue.....	8,212	9,643					8,212	9,643
Total estimates and expenditures.....	47,471	46,592	5,959	4,675	72,227	71,650	125,657	122,917
Deduct: receipts credited to revenue.....		202						202
Add: services provided by other departments.....	6,650	6,650					6,650	6,650
accommodation provided by this department.....	4,129	4,129					4,129	4,129
Total cost of program.....	58,250	57,169	5,959	4,675	72,227	71,650	136,436	133,494

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

Department	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
GRANTS			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grant to the Institute of Public Administration of Canada.....	45	45	40
Grant to the Federal Institute of Management.....	3	3	3
	48	48	43
CONTRIBUTIONS			
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS PROGRAM			
Payments under earlier Superannuation and Retirement Acts.....	42	42	45
Public Service Pension Adjustment Act.....	1,515	1,515	1,641
	1,557	1,557	1,686
National Research Council of Canada			
GRANTS			
Scholarships and grants in aid of research.....	64,797	64,794	64,760
Assistance towards research in industry under terms and conditions approved by the Governor-in-Council including authority to make commitments for the current year not to exceed a total amount of \$8,400,000.....	7,430	6,856	6,295
	72,227	71,650	71,055
Grand total.....	73,832	73,255	72,784

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Central administration of the public service program	Government contingencies program	Employer contributions to employee benefit plans program	Special Program	Total department	National Research Council of Canada	Total
(1) Salaries and wages.....	6,532 6,058 <i>5,232</i>			3	6,535 6,058 <i>5,232</i>	37,155 36,661 <i>32,880</i>	43,690 42,719 <i>38,112</i>
(1) Other personnel costs.....	52 6 <i>8</i>		267,276 266,112 <i>201,884</i>		267,328 266,118 <i>201,892</i>	102 104 <i>310</i>	267,430 266,222 <i>202,202</i>
(2) Transportation and communications....	158 132 <i>123</i>			5	163 132 <i>123</i>	1,360 1,516 <i>1,318</i>	1,523 1,648 <i>1,441</i>
(3) Information.....	179 161 <i>283</i>			9 5	188 166 <i>283</i>	2,276 1,574 <i>1,572</i>	2,464 1,740 <i>1,855</i>
(4) Professional and special services.....	870 1,113 <i>638</i>			14 24 <i>3</i>	884 1,137 <i>641</i>	3,865 3,939 <i>5,411</i>	4,749 5,076 <i>6,052</i>
(5) Rentals.....	126 36 <i>74</i>				126 36 <i>74</i>	1,234 889 <i>1,418</i>	1,360 925 <i>1,492</i>
(6) Purchased repair and upkeep.....						336 856 <i>548</i>	336 856 <i>548</i>
(7) Utilities, materials and supplies.....	37 34 <i>48</i>				37 34 <i>48</i>	9,030 10,370 <i>5,463</i>	9,067 10,404 <i>5,511</i>
(8) Construction and acquisition of land, buildings and equipment.....						3,797 1,880 <i>2,811</i>	3,797 1,880 <i>2,811</i>
(9) Construction and acquisition of ma- chinery and equipment.....						2,162 2,794 <i>7,044</i>	2,162 2,945 <i>7,044</i>
(10) Grants, contributions and other trans- fer payments.....	48 48 <i>43</i>		1,557 1,557 <i>1,686</i>		1,605 1,605 <i>2,318</i>	72,227 71,932 <i>71,557</i>	73,832 73,537 <i>73,875</i>
(12) All other expenditures.....	70 18 <i>14</i>	65,038 65,038 <i>58,656</i>	23 23 <i>153</i>	589 601	65,131 65,079 <i>58,832</i>	325 45 <i>57</i>	65,456 65,124 <i>58,889</i>
(1-12) Total.....	8,072 7,757 <i>6,463</i>	65,038 65,038 <i>58,656</i>	268,856 267,692 <i>203,723</i>	31 29 <i>601</i>	341,997 340,516 <i>269,443</i>	133,869 132,560 <i>130,389</i>	475,866 473,076 <i>399,832</i>
(13) Less: receipts and revenues credited to the vote.....						8,212 9,643 <i>8,737</i>	8,212 9,643 <i>8,737</i>
Total net expenditures.....	8,072 7,757 <i>6,463</i>	65,038 65,038 <i>58,656</i>	268,856 267,692 <i>203,723</i>	31 29 <i>601</i>	341,997 340,516 <i>269,443</i>	125,657 122,917 <i>121,652</i>	467,654 463,433 <i>391,095</i>

Amounts in roman type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in italic type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	Department	National Research Council	Total
RECEIPTS—			
Operating—			
Annual appropriations.....	90,067	122,917	212,984
Statutory appropriations.....	250,449		250,449
Credited to appropriations....		9,643	9,643
Credited to revenue.....	1,860	202	2,062
Total receipts.....	342,376	132,762	475,138
OUTLAYS—			
Operating—			
Goods and services.....	338,911	56,235	395,146
Grants and contributions.....	1,605	71,650	73,255
Capital—			
Department.....		4,675	4,675
Receipts credited to revenue....	1,860	202	2,062
Total outlays.....	342,376	132,762	475,138
Net receipts or net outlays.....	nil	nil	nil

Revenues

Department

Comparative Summary

1970-71

1969-70

Non-Tax Revenue—

A Refunds of previous years' expenditure.....

975 33

1,224 79

B Miscellaneous.....

1,302,420 36

1,858,343 56

\$1,303,395 69

\$1,859,568 35

Details

1970-71

Non-Tax Revenue—

A Refunds of previous years' expenditure.....

1,225

B Miscellaneous: Amounts received from Department of National Health and Welfare \$622,325, Department of National Revenue \$717,200, Computer Services Bureau \$130,233 representing the amount of estimated fringe benefits expense accrued to the Bureau for 1970-71, Dominion Bureau of Statistics \$240 representing estimated fringe benefits cost chargeable to the D.B.S. revolving fund, Department of Supply and Services \$140,041 representing free services provided to the Canada pension plan, Department of Agriculture \$15,208 representing the cost of employee benefits chargeable to the working capital advance of the Department of Agriculture, Department of External Affairs \$233,096 representing employee fringe benefits chargeable to the passport office revolving fund.....

1,858,343

\$1,859,568

National Research Council of Canada

Comparative Summary

1970-71

1969-70

Non-Tax Revenue—

Return on investments.....

699 73

Refunds of previous years' expenditure.....

201,561 55

237,486 60

Miscellaneous.....

114 26

466 35

Total.....**\$202,375 54****\$237,952 95**

Appendix 1

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	Debit	Credit
Balance as at March 31, 1970		19,048,440
RECEIPTS		
Contributions—		
Employees—Government and Crown Corporations.....		8,410,908
Government—		
One-sixth of benefit payments general.....	1,354,422	
Single premium for \$500 death benefit coverage for life.....		560,853
Crown Corporations.....		91,058
Interest.....		790,194
		11,207,435
DISBURSEMENTS		
Refund of contributions.....	8,068	
Benefit payments—		
(a) General.....	8,377,956	
(b) Life coverage \$500.....	476,496	
(c) Other.....	25,550	
	8,888,070	
Balance as at March 31, 1971.....	21,367,805	
	\$30,255,875	\$30,255,875

(a) Benefits paid in respect of participants who, at the time of death, were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act.

(b) Benefits of \$500 paid in respect of participants who, at the time of death were employed in the Public Service or were in receipt of an annuity under Part I of the Superannuation Act and on whose behalf a single premium for \$500 death benefit coverage for life has been made.

(c) Benefits paid in respect of participants who, at the time of death, were not employed in the Public Service and to whom an immediate annuity was not payable under Part I of the Superannuation Act upon ceasing to be employed.

Appendix 2

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	Debit	Credit
Balance as at March 31, 1970		3,599,427,506
RECEIPTS		
Contributions—		
Employees—Government, Crown Corporations, etc.....		94,722,633
Retired employees.....		765,848
Matching contributions—		
Government.....		85,580,259
Matching contributions—		
Crown Corporations.....		6,552,718
Transferred from other pension funds.....		
		1,128,512
Interest.....		147,693,942
Actuarial liability adjustment.....		161,800,000
		498,243,912
DISBURSEMENTS		
Annuities.....	94,800,141	
(a) Gratuities.....	204,865	
(b) Residual amounts.....	254,652	
Withdrawals of contributions	11,319,438	
Transfers to other pension funds.....		
	1,085,833	
	107,664,929	
Balance as at March 31, 1971.....	3,990,006,489	
	\$4,097,671,418	\$4,097,671,418

(a) Amounts equal to one month's pay for each year of pensionable service, not exceeding ten.

(b) Amounts paid to contributors' estates or in certain cases to payees authorized by Treasury Board where there is no one to whom an allowance provided by the Act may be paid and where the amounts already paid are less than the amounts contributed.

NOTE: Amendments to the superannuation regulations provided for the calculation of interest at a revised rate (related to the Canada Pension Plan interest rate) commencing with the quarter ended September 30, 1969. The Act provides that the amount, by which the interest calculated at the revised rates exceeds the amount of interest calculated at the rate used in the latest actuarial report, may be used to reduce the amortization of actuarial deficiencies. During 1970-71 the additional interest amounted to \$49,930,732.58 and was charged to interest on public debt and credited to the annual amortization charge of actuarial deficiencies.

Appendix 3

SUPPLEMENTARY RETIREMENT BENEFIT ACCOUNT
FOR THE FISCAL YEAR 1970-71

	Public Service	Canadian Forces	R.C.M. Police	Parliament	Other	Total
RECEIPTS						
Contributions—						
Crown Corporations.....	513,280 92					513,280 92
Government.....	8,236,706 81	3,570,182 42	493,897 98	28,315 58	330 46	12,329,433 25
Matching Contributions—						
Crown Corporations.....	521,074 39					521,074 39
Government.....	8,236,706 81	3,570,182 42	493,897 98	28,315 58	330 46	12,329,433 25
Interest.....	73,820 41	89,639 51	254 64	377 59	(460 54)	163,631 61
	17,581,589 34	7,230,004 35	988,050 60	57,008 75	200 38	25,856,853 42
DISBURSEMENTS						
Annuities.....	14,031,548 46	3,967,786 27	981,426 67	56,334 91	19,622 63	19,056,718 94
Withdrawals of Contributions—						
Crown Corporations.....	14,808 71					14,808 71
Government.....	113,087 62	52,655 34	801 24			166,544 20
Transferred to other pension funds—net.....	23,788 49					23,788 49
	14,183,233 28	4,020,441 61	982,227 91	56,334 91	19,622 63	19,261,860 34
Excess of receipts over disbursements—Account balance at March 31, 1970.....	3,398,356 06	3,209,562 74	5,822 69	673 84	(19,422 25)	6,594,993 08

SECTION 26

1970-71 PUBLIC ACCOUNTS

Veterans Affairs

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SECTION 26

FRONT
PUBLIC RECORDS

Various Affairs

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47	General
48	General
49	General
50	General

DEPARTMENT OF VETERANS AFFAIRS

The Minister of Veterans Affairs is responsible for the department consisting of five programs.

The aims of the department are:

- To provide executive direction and certain common administrative and professional services to the department as a whole.
- To provide assistance to veterans and certain civilians who are unable to provide for their maintenance.
- To provide service-related death and disability pensions to ex-members of the armed forces or their dependants.
- To provide medical services to qualified veterans suffering from service-connected disabilities.
- To effect the settlement of qualified veterans as farmers, small holders, commercial fishermen and homesteaders, including Indian veterans on reserves.

Appropriations and Expenditures

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
ADMINISTRATION PROGRAM				
Stat. Minister of Veterans Affairs—salary and motor car allowance.....	16,999 92	16,999 92		16,999 92
1 Program expenditures.....	7,491,400 00	7,278,210 78	213,189 22	4,669,339 18
Stat. Refunds of amounts credited to revenue in previous years	2,773 90	2,773 90		10,193 68
	7,511,173 82	7,297,984 60	213,189 22	4,696,532 78
WELFARE SERVICES PROGRAM				
5 War Veterans Allowance Board—operating expenditures....	358,000 00	312,945 14	45,054 86	346,174 48
10 War Veterans Allowance Board—The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	93,350,000 00	88,909,164 89	4,440,835 11	92,037,701 00
15 Operating expenditures.....	\$ 7,034,000 00			
15c To extend the purposes of Veterans Affairs Vote 15, Appropriation Act No. 3, 1970 to include reimbursement in the amount of \$50,000 for the accumulated operating loss to March 31, 1971 of the vetcraft working capital advance account established by Vote 517, Appropriation Act No. 5, 1958 for financing the manufacture of Remembrance Day poppies and wreaths and to authorize the transfer of \$49,999 from Veterans Affairs Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 35.....	49,999 00			
	7,084,000 00	6,833,815 22	250,184 78	7,071,717 88
20 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	12,879,600 00	12,164,026 82	715,573 18	11,420,316 60
Stat. War service gratuities, re-establishment credits and repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	240,906 21	240,906 21		263,425 65
Stat. Returned soldiers insurance actuarial liability adjustment....	265,877 23	265,877 23		395,886 12
Stat. Veterans insurance actuarial liability adjustment.....	1,023,428 25	1,023,428 25		986,811 88
	115,201,811 69	109,750,163 76	5,451,647 93	112,522,033 61
PENSIONS PROGRAM				
50 Operating expenditures.....	3,880,000 00	3,437,139 43	442,860 57	3,706,415, 02
35 The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$218,670,000 00			
Less transfer to—				
Vote 15.....	\$ 49,999 00			
Vote 45.....	1,676,498 00			
	1,726,497 00			
	216,943,503 00	212,920,297 49	4,023,205 51	218,609,141 45
	220,823,503 00	216,357,436 92	4,466,066 08	222,315,556 47

Appropriations and Expenditures—Concluded

Vote	1970-71 Appropriations	1970-71 Expenditures	Unexpended Balances	1969-70 Expenditures
	\$	\$	\$	\$
TREATMENT SERVICES PROGRAM				
40 Operating expenditures, contributions, and authority to spend revenue received during the year.....	\$ 62,827,000 00			
40c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$302,579.88.....	1 00			
Transfer from Treasury Board Vote 5 contingencies.....	88,800 00			
	62,915,801 00	58,985,489 55	3,930,311 45	60,373,210 78
45 Capital expenditures including contributions and other authorities towards such costs.....	\$ 5,752,000 00			
45a To authorize the transfer of \$1,296,499 from Veterans Affairs Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
45c To authorize the transfer of \$379,999 from Veterans Affairs Vote 35, Appropriation Act No. 3, 1970 for the purposes of this vote.....	1 00			
Transfer from Vote 35.....	1,676,498 00			
	7,428,500 00	7,428,234 04	265 96	11,741,908 58
	70,344,301 00	66,413,723 59	3,930,577 41	72,115,119 36
VETERANS' LAND ADMINISTRATION PROGRAM				
50 Program expenditures; upkeep of property, including engineering and other investigational planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act and to correct defects for which neither the veteran nor the contractor can be held financially responsible, and for such other work on other properties as may be required to protect the interest of the Director therein; and the grants listed in the Estimates provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board.....	\$ 5,693,000 00			
50c To authorize the deletion from the accounts of certain debts due and claims by Her Majesty amounting in the aggregate to \$5,175.87 of which \$5,175.87 represents items that have been carried in the statement of assets and liabilities.....	1 00			
	5,693,001 00	5,323,656 68	369,344 32	5,951,483 15
Stat. Provision for reserve for conditional benefits, Veterans' Land Act.....	4,789,154 00	4,789,154 00		4,719,418 79
Stat. Reduction in Veterans' Land Act advances.....	15,646 60	15,646 60		34,074 66
Stat. Write-off of active assets.....	13,513 97	13,513 97		4,931 72
	10,511,315 57	10,141,971 25	369,344 32	10,709,908 32
Grand total.....	424,392,105 08	409,961,280 12	14,430,824 96	422,359,150 54

Total Cost of Programs

(in thousands of dollars)

PROGRAM	Fiscal year	Total net expenditures	Less: Receipts credited to revenue	Add: Services provided by other departments	Add: Accommodation provided by this department	Total cost of programs
ADMINISTRATION.....	1970-71	7,298	32	2,030	21	9,317
	1969-70	4,696	29	1,675	20	6,362
WELFARE SERVICES.....	1970-71	109,750	2,308	2,303	128	109,873
	1969-70	112,522	3,061	3,841	120	113,422
PENSIONS.....	1970-71	216,357	1,410	912	36	215,895
	1969-70	222,316	1,341	1,575	31	222,581
TREATMENT SERVICES.....	1970-71	66,414	330	9,894	8,727	84,705
	1969-70	72,115	308	10,107	7,837	89,751
VETERANS' LAND ADMINISTRATION.....	1970-71	10,142	100	1,275	64	11,381
	1969-70	10,710	89	1,954	45	12,620
Total.....	1970-71	409,961	4,180*	16,414	8,976	431,171
	1969-70	422,359	4,828*	19,152	8,053	444,736

*Does not include amounts credited to non-tax revenue—return on investments as follows: 1970-71 \$21,968, 1969-70 \$18,959.

Program by Activities

(in thousands of dollars)

	Operating		Capital		Grants and Contributions		Total	
	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures	Estimates	Expenditures
ADMINISTRATION PROGRAM								
Administration.....	7,502	7,278	9	20			7,511	7,298
Deduct: receipts credited to revenue.....		32						32
Add: services provided by other departments.....	2,030	2,030					2,030	2,030
accommodation provided by this department.....	21	21					21	21
Total cost of program.....	9,553	9,297	9	20			9,562	9,317
WELFARE SERVICES PROGRAM								
Welfare services.....	7,439	7,124	3	23	107,760	102,603	115,202	109,750
Deduct: receipts credited to revenue.....	28	48				2,260	28	2,308
Add: services provided by other departments.....	2,303	2,303					2,303	2,303
accommodation provided by this department.....	128	128					128	128
Total cost of program.....	9,842	9,507	3	23	107,760	100,343	117,605	109,873
PENSIONS PROGRAM								
Pensions.....	3,865	3,417	15	20	216,944	212,920	220,824	216,357
Deduct: receipts credited to revenue.....		7				1,403		1,410
Add: services provided by other departments.....	912	912					912	912
accommodation provided by this department.....	36	36					36	36
Total cost of program.....	4,813	4,358	15	20	216,944	211,517	221,772	215,895
TREATMENT SERVICES PROGRAM								
Head office administration.....	645	653					645	653
Treatment in departmental facilities.....	70,818	71,315	6,844	6,902			77,662	78,217
Treatment in non-departmental facilities.....	14,933	14,283	550	497			15,483	14,780
Medical research.....	279	265	35	35			314	300
Treatment and related allowances.....					2,754	2,708	2,754	2,708
Less: receipts and revenues credited to the vote.....	86,675	86,516	7,429	7,434	2,754	2,708	96,858	96,658
	26,602	30,244					26,602	30,244
Deduct: receipts credited to revenue.....	60,073	56,272	7,429	7,434	2,754	2,708	70,256	66,414
Add: services provided by other departments.....	90	314				16	90	330
accommodation provided by this department.....	9,894	9,894					9,894	9,894
	8,727	8,727					8,727	8,727
Total cost of program.....	78,604	74,579	7,429	7,434	2,754	2,692	88,787	84,705
VETERANS' LAND ADMINISTRATION PROGRAM								
Veterans' land administration.....	5,641	5,271	6	26	4,865	4,845	10,512	10,142
Deduct: receipts credited to revenue.....	50	94				6	50	100
Add: services provided by other departments.....	1,275	1,275					1,275	1,275
Accommodation provided by this department.....	64	64					64	64
Total cost of program.....	6,930	6,516	6	26	4,865	4,839	11,801	11,381

Grants, Contributions and Other Transfer Payments

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
WELFARE SERVICES PROGRAM			
GRANTS—			
Vote 10			
War veterans allowances and civilian war allowances			
North West Field Force.....	10	9	9
South African War.....	305	287	331
World War I.....	40,175	37,878	42,792
World War II and Special Forces (Korea).....	47,855	45,861	44,203
Dual Service (World Wars I and II).....	1,335	1,204	1,375
Civilian War Allowances.....	3,670	3,670	3,328
	93,350	88,909	92,038
Vote 20			
Assistance in accordance with the provisions of the Assistance Fund Regulations.....	7,956	7,862	7,211
Grant to Army Benevolent Fund.....	18	18	18
Grant to Royal Canadian Legion.....	9	9	9
Other Benefits			
Children of war dead (education assistance).....	931	931	915
University and vocational training.....	37	17	34
Training and aftercare of blinded pensioners by Canadian Institute for the Blind.....	106	105	70
Special welfare and placement services.....	17	17	17
Awaiting returns allowances.....	28	5	13
Assistance to Canadian Veterans—Overseas District.....	37	31	37
Repayments under subsection (3) of section 12 of the Veterans' Rehabilitation Act in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of amounts equivalent to the compensating adjustments or payments made under that Act, where the persons who made the compensating adjustments or payments received no benefits under the Veterans' Land Act, or where, having had financial assistance under the Veterans' Land Act, are deemed by the Minister on termination of their Veterans' Land Act contracts or agreements to have derived thereunder either no benefits or benefits that are less than the amounts of the compensating adjustments or payments..	5	5	3
Hospital insurance premiums.....	1,280	1,211	1,194
Hospital insurance compensation.....	712	629	702
Medicare premiums.....	598	211	271
Last Post Fund.....	555	555	352
	12,289	11,606	10,846
Stat. Payments under the War Service Grants Act—			
Re-establishment credits.....	6	6	11
Repayments under section 13A of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act.....	233	233	243
War service gratuities.....	2	2	9
Stat. Returned soldiers' insurance actuarial liability adjustment.....	266	266	396
Stat. Veterans' insurance actuarial liability adjustment.....	1,023	1,023	987
	1,530	1,530	1,646
CONTRIBUTIONS—			
Commonwealth War Graves Commission.....	591	558	574
	107,760	102,603	105,104

Grants, Contributions and Other Transfer Payments—Concluded

(in thousands of dollars)

	1970-71 Appropriations	1970-71 Expenditures	1969-70 Expenditures
PENSIONS PROGRAM			
GRANTS—			
Pensions—			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45-8848 of November 22, 1944, which shall be subject to the Pension Act; Newfoundland special awards and burial grants			
North West field force and general.....	5	4	4
The Flying Accidents Compensation Order.....	90	89	85
World War I.....	60,890	60,010	63,590
World War II.....	147,424	144,775	146,934
Civilians World War II.....	700	663	713
Defence forces—Peacetime services.....	4,900	4,625	4,490
Special forces (Korea).....	2,400	2,324	2,342
Newfoundland special awards.....	37	35	36
Burial grants.....	400	328	334
Gallantry awards—World War II and Special Force.....	28	27	27
	216,874	212,880	218,555
CONTRIBUTIONS—			
Compensation for loss of earnings.....	70	40	54
	216,944	212,920	218,609
TREATMENT SERVICES PROGRAM			
CONTRIBUTIONS—			
Treatment and related allowances.....	2,754	2,708	2,765
VETERANS' LAND ADMINISTRATION PROGRAM			
GRANTS—			
Grants to veterans settled on provincial lands in accordance with agreements with provincial governments under section 38 of the Veterans' Land Act, and grants to veterans settled on Dominion Lands in accordance with an agreement with the Minister of Indian Affairs and Northern Development under section 38 of the Veterans' Land Act			
Provincial and Dominion land grants.....	45	35	51
Grants to Indian veterans settled on Indian reserve lands under section 39 of the Veterans' Land Act.....	15	5	5
Stat. Provision for reserve for conditional benefits, Veterans' Land Act.....	4,789	4,789	4,719
Stat. Reduction in Veterans' Land Act advances.....	16	16	34
	4,865	4,845	4,809
Grand total.....	332,323	323,076	331,287

Net Expenditure by Program and Standard Objects

(in thousands of dollars)

STANDARD OBJECT	Administration Program	Welfare Services Program	Pensions Program	Treatment Services Program	Veterans' Land Administration Program	Total
(1) Salaries and wages.....	6,783 6,640 <i>4,039</i>	6,640 6,390 <i>6,869</i>	3,000 2,847 <i>2,982</i>	53,449 53,600 <i>51,149</i>	4,473 4,334 <i>4,800</i>	74,345 73,811 <i>69,839</i>
(1) Other personnel costs.....	4 14 <i>14</i>	28 12 <i>6</i>		175 138 <i>164</i>		207 164 <i>184</i>
(2) Transportation and communications.....	260 194 <i>176</i>	419 414 <i>393</i>	322 254 <i>297</i>	1,284 1,259 <i>1,232</i>	479 453 <i>447</i>	2,764 2,574 <i>2,545</i>
(3) Information.....	18 13 <i>16</i>			2		18 15 <i>16</i>
(4) Professional and special services.....	226 271 <i>119</i>	42 43 <i>44</i>	504 301 <i>401</i>	20,734 20,432 <i>21,051</i>	621 418 <i>593</i>	22,127 21,465 <i>22,208</i>
(5) Rentals.....	72 49 <i>50</i>	27 24 <i>29</i>		100 120 <i>113</i>		199 193 <i>192</i>
(6) Purchased repair and upkeep.....	7 5 <i>156</i>	191 173 <i>17</i>	6 5 <i>3</i>	980 798 <i>815</i>	18 9 <i>13</i>	1,202 990 <i>1,004</i>
(7) Utilities, materials and supplies.....	107 74 <i>69</i>	41 24 <i>43</i>	28 9 <i>19</i>	10,000 10,103 <i>9,953</i>	17 22 <i>16</i>	10,193 10,232 <i>10,100</i>
(8) Construction and acquisition of land, buildings and equipment				5,628 5,502 <i>10,395</i>		5,628 5,502 <i>10,395</i>
(9) Construction and acquisition of machinery and equipment.....	9 20 <i>17</i>	3 23 <i>15</i>	15 20 <i>4</i>	1,800 1,931 <i>1,347</i>	6 26 <i>8</i>	1,833 2,020 <i>1,391</i>
(10) Grants, contributions and other transfer payments.....		107,760 102,603 <i>105,105</i>	216,944 212,920 <i>218,609</i>	2,754 2,708 <i>2,764</i>	4,849 4,845 <i>4,809</i>	332,307 323,076 <i>331,287</i>
(12) All other expenditures.....	25 18 <i>40</i>	51 44 <i>1</i>	5 1 <i>1</i>	42 65 <i>78</i>	48 35 <i>24</i>	171 163 <i>144</i>
(1-12) Total.....	7,511 7,298 <i>4,696</i>	115,202 109,750 <i>112,522</i>	220,824 216,357 <i>222,316</i>	96,946 96,658 <i>99,061</i>	10,511 10,142 <i>10,710</i>	450,994 440,205 <i>449,305</i>
(13) Less: receipts and revenues credited to the vote.....				26,602 30,244 <i>26,946</i>		26,602 30,244 <i>26,946</i>
Total net expenditures.....	7,511 7,298 <i>4,696</i>	115,202 109,750 <i>112,522</i>	220,824 216,357 <i>222,316</i>	70,344 66,414 <i>72,115</i>	10,511 10,142 <i>10,710</i>	424,392 409,961 <i>422,359</i>

Amounts in ordinary type are 1970-71 estimates.

Amounts in bold face type are 1970-71 expenditures.

Amounts in *italic* type are 1969-70 expenditures.

Departmental Summary

(in thousands of dollars)

	1970-71	
RECEIPTS—		
Operating—		
Annual appropriations.....	403,592	
Statutory appropriations.....	6,369	
Credited to appropriations.....	30,244	
Credited to revenue.....	4,180	
Total receipts.....	444,385	
OUTLAYS—		
Operating—		
Goods and services.....	109,606	
Grants and contributions.....	321,787	
Actuarial liability adjustment.....	1,289	
Capital—		
Department.....	7,523	
Receipts credited to revenue (excluding return on investments, veterans' land act fund \$21,968).....	4,180	
Total outlays.....	444,385	
Net receipts or net outlays.....		nil

Revenues

	1970-71	1969-70
Comparative Summary		
Non-Tax revenue—		
A Return on investments.....	21,968,619 21	18,958,815 74
B Refunds of previous years' expenditure.....	3,893,559 69	4,599,797 81
C Miscellaneous.....	286,112 58	228,214 35
	\$26,148,291 48	\$23,786,827 90
Details		
Non-Tax Revenue—		
A Return on investments:		
Interest on:		
Soldier settlement loans.....	17	
Provincial and Dominion lands.....	672	
Veterans' land act fund.....	21,967,930	21,968,619
B Refunds of previous years' expenditure:		
Refunds and recoveries in respect of:		
Pensions—grants and contributions.....	1,402,896	
War veterans allowances—grants and contributions..	1,058,501	
Treatment services—operation and maintenance.....	160,182	
Treatment services—grants and contributions.....	15,594	
Welfare services — operation and maintenance.....	1,382	
Welfare services — grants and contributions.....	41,268	
Re-establishment credits from veterans to qualify them for veterans' land act or for training benefits....	1,159,046	
Repayments of student veterans' loans.....	439	
Departmental administration.....	31,577	
Miscellaneous (including soldier settlement and veterans' land act, \$16,353)	22,675	
		3,893,560
C Miscellaneous:		
Interest on student veterans' loans.....	830	
Receipt for compensation moneys received under the provisions of section 22 of the pension act.....	7,250	
Miscellaneous (including soldier settlement and veterans' land act, \$77,286).....	278,032	
		286,112
Total.....		\$26,148,291

Appendix 1
Working Capital Advance—
Manufacture of Remembrance Day Poppies

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Inventories of raw materials, work in process and finished goods.....	\$263,455	\$291,202
LIABILITIES AND CAPITAL		
Working capital advance investments in inventories.....	\$263,455	\$291,202

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for preceding year)

	1971	1970
Balance, inventory at beginning of year.....	\$291,202	\$245,760
Increase or decrease (—) in inventory during the year.....	—27,747	45,442
Profit or loss (—) for the year, (Exhibit A).....	—43,613	5,045
	219,842	296,247
Net profit credited to non-tax revenue.....		—2,708
Net loss carried forward to fiscal year 1969-70..		—2,337
Net loss written off by authority of Vote 15c Welfare Services Administration.....	43,613	
Balance, inventory, at end of year.....	\$263,455	\$291,202

NOTE—The debit balance in this account at any time not to exceed \$500,000.

EXHIBIT A

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Sales.....	\$403,045	\$399,369
Cost of sales—		
Inventory at beginning of year.....	291,202	245,760
Costs incurred during the year.....	418,911	439,766
	710,113	685,526
Inventory at end of year.....	263,455	291,202
	446,658	394,324
Profit or loss (—) for the year.....	—43,613	5,045

Appendix 2
Working Capital Advance—
Hospital Stores Account

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
ASSETS		
Inventory, at cost.....	\$1,864,304	\$2,260,295
LIABILITIES		
Working capital advance.....	\$1,864,304	\$2,260,295

STATEMENT OF WORKING CAPITAL ADVANCE
ACCOUNT FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Balance, inventory, at beginning of year.....	\$2,260,295	\$2,459,770
Increase or decrease (—) in inventory during the year.....	—395,991	—199,475
Net profit or loss (—) for the year (Exhibit A)		
Balance, inventory, at end of year.....	\$1,864,304	\$2,260,295

NOTE—The debit balance in this account at any time not to exceed \$5,000,000.

EXHIBIT A

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the preceding year)

	1971	1970
Sales.....	\$4,429,253	\$4,794,714
Cost of sales—		
Inventory at the beginning of the year.....	2,260,295	2,459,770
Costs incurred during the year.....	4,033,262	4,595,239
	6,293,557	7,055,009
Inventory at the end of the year.....	1,864,304	2,260,295
	4,429,253	4,794,714
Net profit or loss (—) for the year.....	nil	nil

Appendix 3

Veterans' Land Act Fund

TRANSACTIONS DURING THE FISCAL YEAR
ENDED MARCH 31, 1971

	Dr.	Cr.
Balance, March 31, 1970.....	498,727,447	
Re-payment of principal.....		27,149,685
Legislative reduction (Stat.) in sale prices		15,647
Write-off of active assets under Financial		
Administration Act, Section 23, Chap-		
ter 116, R.S., as amended.....		18,690
Credit represented by previous years'		
cheques cancelled in the current year....		7,662
Conditional benefits earned.....		3,053,891
Land, including permanent improvements,		
purchased in current fiscal year and		
sold to veterans and civilians.....	49,645,582	
Stock and equipment purchased in current		
fiscal year and sold to veterans.....	1,581,552	
Properties purchased for future settlement,		
including general construction.....	51,122	
Refunds of surplus to veterans (Stat.		
Sec. 21).....	963,002*	
Balance, March 31, 1971.....		520,723,130
	\$550,968,705	\$550,968,705

*The Veterans' Land Act, c.280, R.S., as amended, provides for the refunds to veterans of surpluses resulting from sales of properties over the amounts owing under the contracts with the Director, Veterans' Land Act. Such surplus refunds represent amounts that have been or will be included in the above credit item, "Repayment of principal".

Appendix 4

Soldier Land Settlement Loans

TRANSACTIONS DURING THE FISCAL YEAR
ENDED MARCH 31, 1971

	Dr.	Cr.
Balance, March 31, 1970.....	345	
Repayment of principal.....		345
Balance, March 31, 1971.....		nil
	\$345	\$345

SECTION 27

1970-71
PUBLIC ACCOUNTS

Comparative Statements of Accounts Receivable

CONTENTS

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Comparative statement of accounts receivable by department and agency.....	27·2
Notes to statements of accounts receivable.....	27·4
Deletions from accounts receivable by department and agency.....	27·6

Comparative Statement of Accounts Receivable

	at March 31, 1970				at March 31, 1971			
	Current Year		Previous Years		Current Year		Previous Years	
	Collectable Inter-departmental	Other	Uncol- lectable	Total	Collectable Inter-departmental	Other	Uncol- lectable	Total
DEPARTMENTS AND AGENCIES								
AGRICULTURE.....		354,191	30	605,251		278,935		498,325
COMMUNICATIONS—								
Department.....	170	5,920		7,231		9,378		13,213
Post Office.....	170	56,683		23,484	737	42,381		91,572
		62,603		2,198	737	51,759		49,621
CONSUMER AND CORPORATE AFFAIRS.....	308	107,671		89,596				104,785
ENERGY, MINES AND RESOURCES—								
Department.....	4,711	105,738		118,666	5,543	176,676		193,046
Dominion Coal Board.....								
National Energy Board.....		310		1,191				
EXTERNAL AFFAIRS—								
Department.....	4,711	106,048		536,804	23,462	301,483		766,465
Canadian International Development Agency.....								
FINANCE—								
Department (Note A).....	4,109	217,418	737	1,833,756	3,547	106,090	337	1,847,256
Auditor General (Note B).....	1,434	280,169		316,960		531,592		599,679
Insurance.....	5,543	497,587		2,150,716	3,547	637,682	337	2,446,935
	1,240,822	27,848		5,420,085	4,644,889	24,856		8,689,587
	1,240,822	27,862		215		24,856		24,856
FISHERIES AND FORESTRY.....								
GOVERNOR GENERAL AND LIEUTENANT- GOVERNORS.....		15,339	108	58,354	1,982	270,816	1,117	8,714,443
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT.....								
INDUSTRY, TRADE AND COMMERCE								
Department (Note C).....	128,203	637,815	7,140	1,790,709	3,243	432,324	9,972	1,272,764
Dominion Bureau of Statistics.....								
	10,450	7,944		27,057	3,378	9,230	1,087	25,465
Department (Note C).....	4,456	15,251		50,082	5,607	27,328	1,044	67,681
Statistics.....	14,905	23,195		77,139	8,985	36,558	1,087	93,146
JUSTICE.....	1,619	10,230		17,124	7,995	3,527		16,372
LABOUR—								
Department.....								
Unemployment Insurance Commission.....		13,501		21,385		18,055		27,765
Unemployment Insurance Fund (Note D).....		112,668		112,668		141,753		141,753
MANPOWER AND IMMI- GRATION (Note E).....		126,169		134,033		159,808		169,518
NATIONAL DEFENCE.....								
NATIONAL HEALTH AND WELFARE.....								
NATIONAL REVENUE—								
Customs & Excise (Note F).....	123,582	9,259,466	194	18,435,114	148,923	8,481,863	51	18,185,556
Taxation (Note G).....	192,524	2,732,797		5,817,103	139,078	3,152,806		6,418,764
	17,363	11,259,826	228,492	19,225,517	37	6,063,109	1,313,284	2,405,342
		67,488,175	2,692	333,322,356		94,401,193	14,835	315,578,767
	17,363	78,748,001	231,184	352,547,873	37	100,464,302	1,328,119	317,984,109

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Notes to Statements of Accounts Receivable

NOTE A—FINANCE

An amount of \$2,229 included in previous years — collectable — inter-departmental covers fines levied under the former War-time Prices and Trade Board which were paid to certain courts and not remitted to the Receiver General pending a decision by the Department of Justice as to their disposition.

An amount of \$901 included in the 1970 report under current year — collectable — other, was transferred to Tariff Board in 1970-71 and an amount of \$7,080 reported under previous years — collectable — other — was transferred to Department of Supply and Services.

NOTE B—AUDITOR GENERAL

Other — Current year includes an estimated \$24,780 for the salaries of employees engaged in the audit of the United Nations at March 31, 1971, to be recovered after the work has been completed.

NOTE C—INDUSTRY, TRADE AND COMMERCE

The total under current year — 1971 — does not include \$977,074 which is the amount recoverable under Contract No. 1-363 with Marine Industries Ltd.

During the year, 217 items amounting to \$6,033 were deleted under authority of Section 18 of the Financial Administration Act.

NOTE D—UNEMPLOYMENT INSURANCE FUND

	1971	1970
Benefit overpayments		
Collectable.....	\$3,175,359	
Uncollectable.....	2,511,840	
	5,687,199	4,450,044
Overdue contributions unpaid.....	1,895,828	1,379,763
Penalties unpaid.....	88,390	75,263
	\$7,671,417	\$5,905,070

Overdue contributions and penalties (1817 items) amounting to \$308,631 were written off under the authority of section 11S (1) of the Unemployment Insurance Regulations and overpayments of benefits (2,165 items) amounting to \$183,030 were written off under the authority of section 17S(1) of the Unemployment Insurance Regulations.

NOTE E—MANPOWER AND IMMIGRATION

Summary Statement of Memoranda Accounts Receivable maintained as at March 31, 1971, which have not been recorded in the Fiscal Accounts of the Government.

Adjustment Assistance to Immigrants.....	\$ 443,964
Overpayments—Canada Manpower	
Mobility Program.....	24,534
Advances to Distressed Canadians.....	5,105
Czechoslovakian Student Loans.....	63,286
Overpayments—Canada Manpower	
Training Program.....	574,480
Passage Loans to Canadian Citizens and Settlers.....	153,410
Salary Overpayments.....	13,690
Interest Receivable.....	374,338
Miscellaneous.....	29,552
	\$ 1,682,339

NOTE F—NATIONAL REVENUE — CUSTOMS & EXCISE

Not included in the statement is a contingent receivable estimated at \$6,324,066 for duties and taxes resulting from failure to meet the requirements of the law in connection with the importation of motor vehicles and motor vehicle parts, having particular reference to the automotive programs. This estimate includes only cases where the department has ascertained that companies have not fully complied with the conditions specified. Also the receivables do not include the unpaid portion of duties and taxes on certain temporary importations where approval for relief is being sought by Orders-in-Council similar in extent to that applicable under continuing Orders-in-Council to specific types of temporary importations.

The total receivables amounted to \$14,300,608 and consisted of:

	Excise	Customs	Total
Active and collectable.....	\$ 3,977,707	\$1,798,098	\$ 5,775,805
This amount represents current debts and debts on which collection action is presently being taken and represents 8,564 accounts.			
Doubtful—under appeal.....	1,450,767	830,980	2,281,747
Included in this amount are 2,100 accounts which have been appealed, sent for legal opinion or show little prospect of being collected although collection action has not yet been completed.			
Insolvencies.....	4,043,440	468,989	4,512,429
There are 945 accounts classified as insolvent and these include bankruptcies, proposals in bankruptcy, companies under the Winding-Up Act and other forms of liquidation which are awaiting final court discharge.			
Uncollectable.....	848,970	881,657	1,730,627
These are debts which field and branch management recommend be deleted from the accounts, either because they offer no prospect of any collection within the foreseeable future, or because the amount involved does not warrant the incurring of further collection cost. There are 727 such debts.			
	\$10,320,884	\$3,979,724	\$14,300,608

NOTE G—NATIONAL REVENUE — TAXATION

The total receivables amounted to \$425,502,503 and consisted of:

	Collectable		Uncollectable		Total	
	Number	Amount	Number	Amount	Number	Amount
By classification:						
Income tax—						
Individuals—						
Deductions at source.....	26,274	19,152,680	2,999	3,992,367	29,273	23,145,047
Other Collections.....	414,544	235,596,299	3,903	6,819,204	418,447	242,415,503
Deferred Tax.....	2,789	4,066,527	17	5,926	2,806	4,072,453
Corporations.....	12,325	120,002,148	728	4,571,252	13,053	124,573,400
Non-resident.....	717	4,590,474	75	107,526	792	4,698,000
Estate tax.....	1,434	26,554,733	9	25,788	1,443	26,580,521
Sundries.....	179	17,099			179	17,099
	458,262	\$409,979,960	7,731	\$15,522,063	465,993	\$425,502,023

	Number of Accounts	Total
By collection status (in thousands of dollars):		
Current assessments:		
Assessed since January 1, 1971 (All categories including Under Appeal, Bankrupt, etc.).....	179,229	81,485
Non-current assessments:		
Assessed in prior years		
Under appeal.....	2,284	148,629
Segregated uncollectable.....	7,693	15,502
Bankrupts.....	6,397	20,968
Others:		
(a) Under arrangement.....	33,614	46,658
(b) Under definite action.....	11,111	34,330
(c) Not under definite action.....	51,709	68,82
(d) Minor balance.....	170,971	5,021
(e) Deferred Tax*.....	2,806	4,072
	286,585	344,000
Sundries collectable.....	179	17
	465,993	\$425,502

*Under Section 13 of the Income War Tax Act 1943-44, c.14, taxes were assessed which need not be paid until the death of the taxpayer.

NOTE H—PRIVY COUNCIL OFFICE

To date an amount of \$1,177 has been recovered and deposited to Refunds Previous Years' Expenditures.

NOTE I—PUBLIC WORKS

Under the heading of Previous Years Collectable — Others, are included the following deferred accounts:

—Electric Reduction Company of Canada Ltd.....	\$3,142,389
—Gullbridge Mines.....	251,139
—Great Lakes Paper Company.....	55,000
	\$3,448,528

NOTE J—REGIONAL ECONOMIC EXPANSION

In addition, accounts owing in future years in respect of agreements signed by settlers rehabilitated under the Prairie Farm Rehabilitation Act amounted to \$234,802.

NOTE K—CANADIAN TRANSPORT COMMISSION

Included in current year collectable — other, is an item of \$12,356 not included in 1969-70 statement as it had not been confirmed that a debt to the Crown in that amount actually existed.

DELETIONS FROM ACCOUNTS RECEIVABLE DURING 1970-71

DEPARTMENT OR AGENCY	Number of Items	Amount	Authority
AGRICULTURE.....	1	\$ 18,932	Vote 10c
COMMUNICATIONS— Post Office.....	28	397	Sec. 18, Financial Administration Act
ENERGY, MINES AND RESOURCES— Department.....	3	1,965	Sec. 18, Financial Administration Act
National Energy Board.....	3	147	Sec. 18, Financial Administration Act
EXTERNAL AFFAIRS— Department.....	170	12,629	Sec. 18, Financial Administration Act
	2	585	Bankruptcy Act
Canadian International Development Agency.....	216	23,871	Sec. 18, Financial Administration Act
FINANCE— Department.....	802	4,921,260	Sec. 18, Financial Administration Act
Auditor General.....			
Insurance.....	7	230	Sec. 18, Financial Administration Act
GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS.....	1	40	Sec. 18, Financial Administration Act
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT.....	1,426	355,936	Sec. 18, Financial Administration Act
	1	8,183	Vote 5c
	1	29,483	Vote 25c
INDUSTRY, TRADE AND COMMERCE.....	217	6,033	Sec. 18, Financial Administration Act
LABOUR— Unemployment Insurance Commission.....	79	3,388	Sec. 18, Financial Administration Act
MANPOWER AND IMMIGRATION.....	2,049	537,140	Sec. 18, Financial Administration Act
NATIONAL DEFENCE.....	593	30,210	Sec. 18, Financial Administration Act
	2	77,853	Vote 5c
NATIONAL HEALTH AND WELFARE.....	618	43,441	Sec. 18, Financial Administration Act
NATIONAL REVENUE—CUSTOMS & EXCISE.....	512	424,377	Sec. 18, Financial Administration Act
	91	92,194	Bankruptcy Act
	2	5,107	Department of Justice Act
	77	1,235,700	Vote 1c
TAXATION.....	5,188	1,116,482	Sec. 18, Financial Administration Act
	2,000	11,927,405	Bankruptcy Act
PARLIAMENT— Senate.....	2	33	Sec. 18, Financial Administration Act
PRIVY COUNCIL— Privy Council Office.....	1	70	Sec. 18, Financial Administration Act
Office of the Chief Electoral Officer.....	4	24	Sec. 18, Financial Administration Act
Science Council of Canada.....	1	30	Sec. 18, Financial Administration Act
PUBLIC WORKS.....	453	22,472	Sec. 18, Financial Administration Act
REGIONAL ECONOMIC EXPANSION.....	49	10,438	Sec. 18, Financial Administration Act
SOLICITOR GENERAL— Royal Canadian Mounted Police.....	37	7,834	Sec. 18, Financial Administration Act
	1	14,050	Vote 20c
SUPPLY AND SERVICES— Department.....	136	1,940	Sec. 18, Financial Administration Act
TRANSPORT— Department.....	1,205	41,202	Sec. 18, Financial Administration Act
	11	199,457	Vote 35c
TREASURY BOARD— Department.....	38	344	Sec. 18, Financial Administration Act
National Research Council.....	63	1,516	Sec. 18, Financial Administration Act
VETERANS AFFAIRS.....	1,586	649,712	Sec. 18, Financial Administration Act
	15	302,580	Vote 40c
	1	5,176	Vote 50c
	17,692	7,700,866	

SECTION 28

1970-71 PUBLIC ACCOUNTS

Professional and Special Services

(with individual payments of \$2,000 or over)

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PROFESSIONAL AND SPECIAL SERVICES

(with individual payments of \$2,000 or over)

AGRICULTURE

Payments by services with individual payments of \$2,000 or over were:

ANALYST FEES \$4,750—Market Facts Canada Ltd Toronto \$4,750.

ARTIFICIAL INSEMINATION SERVICES \$2,520—Eastern Breeders Inc Kemptville Ont \$2,520.

BOARDING HOUSE OPERATIONS \$8,812—Mrs Maurice Boulanger Montmagny Que \$6,174.

CATTLE BACKTAGGING FOR BRUCellosis CONTROL \$186,526—Alberta Livestock Co-op Calgary Alta \$2,108, George Brooks Lethbridge Alta \$5,272, William Carruthers Edmonton \$4,570, Cooperative Federée de Quebec Rimouski Que \$2,421, Encans D'Animaux de Quebec Inc Levis Que \$4,459, Encans de La Ferme Inc Bagot Que \$5,202, Hubert Fleury Montreal \$10,404, Francis Auction Services Ltd Whitewood Sask \$2,060, Ernest Frappier Montreal \$6,119, Gamble & Rogers Ltd Toronto \$3,448, R C Graham Swift Current Sask \$2,307, John C Hunter Langley BC \$2,352, Pat Joyce Winnipeg \$2,356, Kitchener Stock Yards Co Kitchener Ont \$7,144, Leo's Livestock Exchange Ltd Ottawa \$2,299, Marché D'Animaux Talbot Inc Princeville Que \$3,463, Robert McGuire Stonewall Man \$5,969, Newton & McConvey Ltd Toronto \$3,142, Saskatchewan Wheat Pool Livestock Division Talbotville Ont \$4,474.

CHICK SEXING \$3,994—J. H. Nishikihama Trenton Ont \$3,994.

CLERICAL AND STENOGRAPHIC STAFF ASSISTANCE \$9,700—Canadian Office Services Ottawa \$2,582, Office Overload Ottawa \$7,118.

COMMISSIONAIRE SERVICES \$169,829—Canadian Corps of Commissioners Ottawa \$169,829.

DATA PROCESSING SERVICES \$734,655—Alphatext Systems Ltd Ottawa \$4,578, Computel Systems Ltd Ottawa \$44,579, Computer Sciences Canada Ltd Toronto \$28,960, Government of Canada—Computer Services Bureau \$163,984, Consolidated Computer Ltd Toronto \$20,905, Datatron Processing Systems Lethbridge Alta \$2,173, Delvee Consulting Vancouver \$5,299, Joseph Ginsberg Ottawa \$3,495, I B M Canada Ltd Toronto \$6,162, Kramer Computer Service Regina \$2,550, R C A Montreal \$192,779, University of British Columbia Vancouver \$9,944, University of Guelph Guelph Ont \$234,915, University of New Brunswick Fredericton \$4,056, University of Saskatchewan Saskatoon Sask \$10,276.

ENGINEERING SURVEY \$10,441—C D Howe Company Limited Thunder Bay Ont \$10,441.

GARBAGE REMOVAL \$6,710—Cohen & Cohen Ottawa \$6,710.

HOUSING, FEED AND CARE OF BIRDS FOR BLOOD TYPING STUDIES \$7,319—Sterling McEwen North Gower Ont \$7,319.

JANITORIAL AND RELATED SERVICES \$209,829—Ambassador Building Maintenance Ltd Windsor Ont \$25,675, City Janitorial Service Brandon Man \$5,615, Diamond Cleaning Service Belleville Ont \$11,960, Franziska Wormsbecker Kamloops BC \$2,905, Guelph Cartage Guelph Ont \$3,326, Heinz Serziska Saskatoon Sask \$17,500, Inter-City Cleaning Ltd Swift Current Sask \$15,135, Johnston Cleaners Ltd St. John's \$4,800, Little Mermaid Cleaning Service Vancouver \$12,282, Lussier Window Cleaning St Jean Que \$7,758, Modern Building Cleaning Winnipeg \$32,379, Norfolk Maintenance Services Ltd Simcoe Ont \$4,576, Professional Cleaning Services Ltd Saskatoon Sask \$17,400, Robert Barrow Ltd St Catharines Ont \$11,400, Sanitary Supplies of BC Penticton BC \$13,200, Sanitation Cina Inc Quebec \$4,025, Wallace Johnstone Fredericton \$17,735, Zippee Building Maintenance Chilliwack BC \$5,484.

LABORATORY TEST SERVICES \$23,400—The Animal Virus Research Institute Pirbright Surrey England \$23,400.

LAUNDRY SERVICES \$158,297.

LEGAL SERVICES \$5,114—H B Monk Winnipeg \$5,114.

MAINTENANCE OF GROUNDS \$9,310—Erb Enterprises Ltd Oak Bluff Man \$6,590, Fehro Landscaping Services Saskatoon Sask \$2,720.

MANAGEMENT CONSULTANTS AND CONTRACT RESEARCH \$162,195—G Baril Montreal \$2,600, L Beaudry Montreal \$3,420, R K Bennett Ottawa \$6,375, C Chancus Montreal \$3,760, Jean B Chicoine Montreal \$3,000, Computer Science Canada Ltd Montreal \$3,597, J Desaulniers Montreal \$3,320, Farm Credit Corporation Ottawa \$19,838, Federation des Producteurs du lait Montreal \$2,089, L Fisher Montreal \$5,949, P. C. Marten Montreal \$4,125, J Mercier Montreal \$4,200, J J Mercier Montreal \$2,400, D. McFarlane Montreal \$2,200, D McNeil Montreal \$4,042, L R Richer Montreal \$2,500, Saab Montreal \$11,984, R Samson Montreal \$3,760, P E Savard Montreal \$3,450, P Theriault Montreal \$2,950, Topecon Group Toronto \$7,875, L Tremblay Montreal \$3,773, University of Alberta Edmonton \$6,664, University of Guelph Guelph Ont \$9,700, University of Saskatchewan Saskatoon Sask \$25,000, G H Ward and Partners Woodstock Ont \$13,624.

MAPPING SERVICES \$3,704—Associated Engineering Ltd Regina \$3,704.

POST DOCTORATE RESEARCH \$138,599.

SCHOOL TEACHER'S SALARIES \$8,450—Mrs L Kroker Lethbridge Alta \$8,450.

SERVICES IN CONNECTION WITH QUARANTINE AND IMPORTATION OF ANIMALS INTO CANADA \$58,210—Commission of Swiss Breeders Federation Berne Switzerland \$25,279, L'Administration du Lethitaire Des Iles St Pierre et Miquelin St Pierre et Miquelin \$32,931.

SERVICES REQUIRED FOR WHEAT INVENTORY REDUCTION PROGRAM \$1,209,466—S Acosta Regina \$3,226, L K Anderson Radville Sask \$3,670, L Ast Regina \$2,685, L Auser Limerick Sask \$2,752, G J Bangound Maxim Sask \$2,235, J B Barbanoff Regina \$2,690, S J Bartlett Regina \$4,826, S A Bernakewitch Regina \$2,705, L Blish Regina \$2,997, D L Brandt Regina \$2,725, M A Brown Regina \$3,208, L E Cambridge Regina \$3,359, Canadian Wheat Board Winnipeg \$11,307, F Cardiff Regina \$2,452, E L Cartwright Rocklens Sask \$3,252, L J Cawley Regina \$2,651, J C Church Regina \$2,641, N J Ciortan Qu'Appelle Sask \$3,841, M Clive Regina \$2,848, R M Cook Regina \$3,179, J B Crosby Regina \$2,303, R R Cruickshank Regina \$3,062, G Dahorn Regina \$2,125, B R Davidson Regina \$3,111, N. C. Douglas Regina \$4,087, B L Dunn Regina \$2,120, J A Dunne Omega Sask \$2,584, L A Dunne Disley Sask \$3,457, M K Dusterbeck Regina \$2,363, Government of Canada—Department of Energy, Mines and Resources Ottawa \$270,000, B A Ens Blumenhof Sask \$4,847, G J Ermel Cupar Sask \$2,708, M R Farley Regina \$2,330, L J Faye Regina \$2,340, D A Ferguson Regina \$2,293, D M Flegel Killaly Sask \$2,989, G Fleming Regina \$3,527, D M Ferguson Regina \$2,090, K J Gerein Vibank Sask \$2,916, G C Gilbertson Regina \$2,234, E. J Grant Regina \$2,677, A R Hoase Wilkie Sask \$5,720, G A Hill Regina \$2,985, B L Holmes Regina \$2,613, W R Howl Fort Qu'Appelle Sask \$2,630, A Hubbs Indian Head Sask \$2,694, G Hubbs Regina \$5,314, M L Hughes Regina \$2,886, D A Hutchinson Regina \$3,212, J Johnson Hamilton Ont \$2,483, L Johnson Regina \$3,471, A P Kat McTaggart Sask \$2,450, P E Konkin Watson Sask \$3,012, K Kraushaar Regina \$2,381, E Krowchenko Saskatoon Sask \$2,720, T M Kurash Regina \$2,593, G Kurytnik

AGRICULTURE—Concluded

Norguay Sask \$2,935, B G Kyle Enderby B C \$2,659, S W G Lacey Gull Lake Sask \$2,746, M Laurie Regina \$2,809, D A Lazeski Foam Lake Sask \$2,580, C E Leedy Hardy Sask \$2,194, T R Levesque Regina \$2,143, H A MacGowan Regina \$2,220, H L MacTavish Regina \$2,798, C M Mahoney Regina \$2,695, E Malach Regina \$3,100, P L Mang Gray Sask \$2,692, K Mantei Regina \$2,092, B A Martin Ceylon Sask \$3,511, G Martin Eston Sask \$2,921, S J Martin Eston Sask \$2,868, R A McDonald Regina \$2,735, R G McDowell Regina \$2,943, J A McGillivray Central Butte Sask \$3,671, K M McInnis Regina \$2,279, G A McKerran Regina \$2,252, E A McLennon Regina \$2,029, R McMillon Regina \$2,399, E M McPherson Regina \$2,711, J Meyer Regina \$2,873, K E Miller Regina \$2,723, P G Miller Riverhurst Sask \$2,716, A E Moar Regina \$2,743, D Mohan Plate Sask \$2,058, E C Moore Stornoway Sask \$2,018, N E Norleen Strasbourg Sask \$2,219, G C O'Reill Lafleche Sask \$7,545, K Patron Regina \$2,794, J Paul Regina \$2,569, R W Phillips Regina \$2,285, J E Pointer Regina \$2,782, Rachert Regina \$2,774, V Rea Regina \$2,792, D S Read Regina \$2,828, B A Ross Moose Jaw Sask \$2,457, B A Runyon Regina \$3,345, D Schmidt Earl Grey Sask \$2,839, G Schnur Regina \$2,053, S Schultz Strasbourg Sask \$3,022, T Skwarek Regina \$4,264, T Shepard Regina \$2,566, L Shkwarek Regina \$3,023, T Shkwarek Regina \$2,340, M Shwaga Regina \$2,651, L E Sloat Fort Qu'Appelle Sask \$2,436, Spartan Aero Ltd Ottawa \$24,422, S W Squires Milestone Sask \$2,976, J E Stowe Govan Sask \$2,562, L L Temple Regina \$2,389, J Thompson Alameda Sask \$2,089, D Toma Regina \$2,398, D Towers Regina \$2,246, H Trefenbach Regina \$3,802, D Ulmer Regina \$2,921, J Unger Swift Current Sask \$2,007, B J Ursuleseu Regina \$2,412, PA Van Joff Regina \$2,769, K Vollbrecht Regina \$2,874, P Walsh Regina \$2,611, R Walowidnyk Carrot River Sask \$3,106, L A Warren Regina \$3,105, A Waters Macrorie Sask \$8,106, M Webster Hearne Sask \$2,226, H M Wettstein Regina \$3,665, D L White Regina \$2,738, J K Wilde Earl Grey Sask \$2,157, C Williams Regina \$2,431, K Wolfe Regina \$2,413, K Woytiuk Regina \$5,231, T Woytonwich Whitkow Sask \$6,074, L Young Regina \$3,677.

SNOW REMOVAL \$19,615—Choctow Construction Co Ltd Ottawa \$19,615.

TRANSLATION SERVICES \$2,497—International Simultaneous Translation Service Montreal \$2,497.

VETERINARY SERVICES \$249,473—Jacques Baron Ville St Laurent Que \$2,487, R Beauchemin Montreal \$4,025, J Belanger Plessisville Que \$2,725, M Biron Co Yamaska Que \$3,312, J Block Borden Sask \$2,730, Y Bourgouin Chicoutimi Que \$3,550, E Breton Warwick Que \$3,950, J Caiemartin Victoriaville Que \$3,150, A Comeau Arthabaska Que \$2,750, P Cusson Ste Madeleine Que \$2,200, Jacques Demers Nicolet Que \$3,649, J. N. Demers Nicolet Que \$2,960, P E Dumas Nicolet Que \$4,225, A Fleurent Coaticook Que \$2,775, W Flynn Carlyle Sask \$2,403, A Forest Gentilly Que \$2,025, J E Johnson Camrose Alta \$2,457, J L Roberge St Hyacinthe Que \$3,100, J Lafortune Joliette Que \$6,050, J Leblanc Baieville Que \$3,575, J W Lefebvre Bromptonville Que \$2,015, A Lepage Debden Sask \$2,001, Wm Martin Drayton Ont \$2,150, J Meston Westlock Alta \$2,218, A H Mooney Durham Ont \$2,570, G Morin Victoriaville Que \$2,437, V Nachyel Baddock N S \$2,175, W J Nuttal Kingston Ont \$4,412, P G Page Cowansville Que \$4,600, E F Pallister Ottawa \$7,602, M Prychidko Vital Man \$4,569, G Rivard Plessisville Que \$2,625, Y Rouleau Co Yamaska Que \$3,350, N Schovi Mitchell Ont \$2,685, J L R Tardif Bonville Que \$3,100, M Tardif Warwick Que \$2,800, M G Tetreault Mauriceville Que \$3,100, P Tetreault Granby Que \$3,837, S Van Zwol Antigonish N S \$5,012.

WHEAT GRADING STUDIES \$2,992—University of Manitoba Winnipeg \$2,992.

Canadian Lifestock Feed Board

Payments by services with individual payments of \$2,000 or over were:

PRE-AUDIT SERVICES \$28,350—Department of Supply and Services \$28,350.

STENOGRAPHIC AND TYPING SERVICES \$4,452—Office Overload Ottawa \$4,452.

ECONOMIC CONSULTANT SERVICES \$14,000—Université de Sherbrooke Sherbrooke Que \$7,000, Guelph University Guelph Ont \$7,000.

COMMUNICATIONS

Payments by services with individual payments of \$2,000 or over were:

CLEANING SERVICES BY CONTRACT \$62,995—Modern Building Cleaning (division of Dustbane Enterprises Ltd) Ottawa \$2,388, Professional Building Cleaners (Ottawa) Ltd Ottawa \$4,615, Sanco Ltd Ottawa \$40,547.

CLERICAL AND SECRETARIAL SERVICES \$4,976—Office Overload Co Ltd Ottawa \$2,624.

COMPUTER AND DATA PROCESSING SERVICES \$82,928—Alphatext Systems Ltd Ottawa \$14,654, Computer Services Bureau Ottawa \$22,753, Datacap Ltd Ottawa \$3,833, IBM Ottawa \$4,828, Public Archives Ottawa \$8,267, Softwarehouse Ltd Ottawa \$4,000, Department of Transport \$16,340.

CONSULTANT AND DESIGN SERVICES \$534,766—R Beaulieu Ottawa \$6,667, Helmer Gibson Ottawa \$21,799, Bruce C McDonald Kingston Ont \$15,380, Helmer and Tutton Ottawa \$22,750, Spar Aerospace Products Ltd Toronto \$490,920.

CONTRACT SERVICES \$36,325—F A Laurin Crop Ltd Ottawa \$14,406, Mail-O-Matic Ottawa \$3,670, Microsystems International Ltd Montreal \$2,507, Garage L Poirier St Lambert de Lévis Que \$2,500, Roger Boivin Painters Ltd Ottawa \$4,479.

ENGINEERING SERVICES \$103,774—Acres Intertel Ltd Ottawa \$20,433, Balharrie Helmer Gibson Ottawa \$19,910, J Klassen and Associates Ltd Ottawa \$2,847, University of Saskatchewan Saskatoon Sask \$36,506, P G A H Voigt Ottawa \$4,215.

LEGAL SERVICES \$22,805.

MANAGEMENT CONSULTING SERVICES \$282,500—Acres Intertel Ltd Ottawa \$2,574, Bell Canada Ottawa \$11,829, Mrs J Bruce Ottawa \$2,750, H Brune Brassard Que \$3,718, Pierre de Bellefeuille Montreal \$19,250, M Jean-Louis de Lorimier Ottawa \$3,987, Fernand Dore Montreal \$2,965, R Van Eyk Ottawa \$4,451, W Fenton Ottawa \$2,209, M Goldberg St Boniface Man \$3,000, Frank Goodship Paris France \$2,500, H E Hudson Ottawa \$2,500, K M Katz Ottawa \$5,778, E P Kelsey Ottawa \$4,991, Mrs R Leroux Hull Que \$2,000, Dr J C Madden Ottawa \$5,375, A Maisonneuve St Basile le Grand Que \$2,449, McMaster University Hamilton Ont \$10,257, Memorial University of Newfoundland St John's \$8,618, R E O'Reilly Ottawa \$2,750, The Social Survey Research Centre Ltd Toronto \$14,900, Systems Concepts Ottawa \$13,770, R Taylor Ottawa \$2,562, Dr D H Thain Ottawa \$3,675, T-Scan Ltd Scarborough Ont \$13,125, University of Edmonton Edmonton \$5,712, University of Ottawa Ottawa \$11,531, University of Toronto Toronto \$17,205, University of Western Ontario London Ont \$2,408, H J von Baeyer Ottawa \$2,500.

OPERATION AND MAINTENANCE OF FACILITIES \$297,149—Computing Services of Canada Ottawa \$172,656, Philco-Ford of Canada Ltd Don Mills Ont \$124,493.

PHOTO REPRODUCTION SERVICES \$66,876—Canadian Government Photo Centre Ottawa \$3,637, Canadian Government Printing Bureau Hull Que \$34,653, Department of Supply and Services Ottawa \$9,219, Public Archives \$8,267.

COMMUNICATIONS—Concluded

PROTECTION SERVICES \$45,689—Canadian Corps of Commissioners Ottawa \$36,251, Canadian Corps of Commissioners Saskatoon Sask \$9,438.

RESEARCH CONTRACTS \$616,766—Aerospace Engineering and Research Consultants Ltd Concord Ont \$5,957, Bell Canada Northern Electric Research Ltd Ottawa \$65,585, Bristol Aerospace (1968) Ltd Winnipeg Man \$37,414, Canadian General Electric Co Ltd Toronto \$30,207, Carleton University Ottawa \$10,107, McGill University Montreal \$20,462, McMaster University Hamilton Ont \$10,257, Northern Electric Co Ltd Ottawa \$43,734, Ontario Research Foundation Sheridan Park Ont \$18,949, Queen's University Kingston Ont \$23,155, RCA Ltd Ste Anne de Bellevue Que \$234,691, Systems Concepts Ltd Ottawa \$5,706, University of Toronto Toronto \$5,000.

SCIENTIFIC SERVICES \$39,538—Dr Alain Torrens Hull Que \$4,896, University of Ottawa Ottawa \$2,400, University of Waterloo Waterloo Ont \$4,397.

SUBSURFACE AND SOIL INVESTIGATION \$8,912—Geocon Ltd Ottawa \$2,164.

TRAINING AND EDUCATIONAL SERVICES \$69,452—Public Service Commission Ottawa \$6,603, University of Ottawa Ottawa \$4,900.

TRANSPORTATION SERVICES \$4,451—Voyageur Colonial Ltd Ottawa \$4,451.

MISCELLANEOUS \$40,603.

POST OFFICE

Payments by services with individual payments of \$2,000 or over were:

CONSULTANTS—MANAGEMENT AND SERVICES \$1,086,238—Bell Canada Don Mills Ont \$23,069, J B Brown Ottawa \$5,052, Paul R Crocker and Associates St Bruno Que \$5,200, Datacap Ltd Ottawa \$8,894, Defence Construction (1951) Limited Ottawa \$23,656, Department of Supply and Services \$206,351, Allan Robb Toronto \$2,052, A G Gagnon Associates Ottawa \$2,475, General Electric Co Schenectady NY USA \$3,935, Gulf Oil Canada Limited Toronto \$25,506, Hunter Straker Templeton Limited Toronto \$39,600, J B Designs Ltd Westmount Que \$4,103, M J Kostuch Don Mills Ont \$9,337, Mahler Associates Inc New Jersey USA \$4,863, Carl Mangold Montreal \$2,654, Market Facts of Canada Limited Toronto \$4,500, Geo C Morier Montreal \$2,471, G Metcalf and Associates Montreal \$3,779, Christopher Pratt St Mary's Bay Nfld \$3,335, P S Ross and Partners Ottawa \$3,154, Samson Belair Riddell Montreal \$4,791, David P Silcox Toronto \$2,597, Doris Shadbolt Burnaby BC \$3,334, The Social Survey Research Centre Ltd Toronto \$21,700, Stevenson and Kellogg Limited Toronto \$65,591, P R Stewart Winnipeg \$4,832, Barnes Security Services Ltd Montreal \$462,495, Phillips Security Agency \$98,134, Services de Sécurité \$26,258, Agence de Sécurité Lamo \$10,140, Lique de Sécurité \$2,380.

LEGAL FEES AND EXPENSES \$2,026—Thibaudeau Lesage and Cantin Quebec \$2,026.

TRAINING COURSES \$55,387—Canadian Management Centre of the American Management Association Inc New York USA \$4,996, The Personnel Association of Toronto Inc Toronto \$3,436, Stanford University Stanford California USA \$2,494, Systems Dimensions Ltd Ottawa \$2,400, Public Service Commission Ottawa \$39,956, Ottawa Civil Service Recreation Association Ottawa \$2,105.

SECRETARIAL AND OFFICE SERVICES \$9,301—Office Overload Ottawa \$7,249, Miss Stacey Ottawa, \$2,052.

CONSUMER AND CORPORATE AFFAIRS

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION

CONSULTANT SERVICES \$21,201—Joel Bell Ottawa \$14,238, Department of Supply and Services \$6,938.

COURSES, SEMINARS AND TUITION FEES \$8,741.

PHOTOGRAPH SERVICES \$2,802—Rapid Grip and Batten Limited Ottawa \$2,646.

SECRETARIAL AND OFFICE SERVICES \$7,704—P Manning Ottawa \$3,500, Office Overload Ottawa \$2,092, TAS Personnel Pool Ottawa \$2,067.

SECURITY SERVICES \$14,722—Canadian Corps of Commissioners \$14,722.

MISCELLANEOUS SERVICES \$2,791.

CONSUMER AFFAIRS

CONSULTANT SERVICES \$55,117—Department of Supply and Services \$45,013, Market Facts of Canada Limited Toronto \$4,200, D Wolochow Ottawa \$4,950.

COURSES, SEMINARS AND TUITION FEES \$4,278.

FILM PRODUCTION \$24,163—Communication Arts Center Inc Montreal \$24,061.

RESEARCH SERVICES \$42,015—Bruce Mallen and Associates Montreal \$5,000, V D Mooney Ottawa \$4,957, The Public Policy Concern Ottawa \$2,200, Stewart and Morrison Limited Toronto \$2,850, Social Survey Research Centre Limited Montreal \$13,000, Guelph University Guelph Ont \$3,000, W R Waters Toronto \$2,335.

SECRETARIAL AND OFFICE SERVICES \$32,120—G R Anderson Cornwall PEI \$12,139, K Rubin Ottawa \$8,300, F R Sinclair Ottawa \$4,878, G Ulmer Ottawa \$5,508.

SECURITY SERVICES \$15,035—Canadian Corps of Commissioners Ottawa \$15,035.

MISCELLANEOUS SERVICES \$16,483.

CORPORATE AFFAIRS

ACCOUNTING SERVICES \$129,087—Department of Supply and Services \$41,200, K H Dunn Kitchener Ont \$8,730, Clarkson Gordon and Company Montreal \$72,450, J C Perrier Ottawa \$5,000.

CONSULTANT SERVICES \$94,046—P Anisman London Ont \$3,459, Bell and Howell Canada Limited Toronto \$2,500, R J Bertrand Montreal \$8,400, R W V Dickerson Vancouver \$11,800, Department of Supply and Services \$4,312, W Grover Toronto \$5,425, Shulman Tupper Jonsson Laxton Page Short and Dickerson Vancouver \$41,200.

COURSES, SEMINARS AND TUITION FEES \$4,949.

LEGAL SERVICES \$58,456—P Carignan Montreal \$13,305, G Desjardins Quebec \$6,904, J D Honsberger Toronto \$14,265.

RESEARCH AND INVESTIGATION SERVICES \$24,458—M A Laniel Ottawa \$2,275, R C Forbes Windsor Ont \$3,671, R Gour-Tanguay Ottawa \$3,996, A Jodoin Ottawa \$5,000, R Kaplan Toronto \$3,348, P A Cumming Toronto \$5,000, S H Schonfeld Toronto \$3,759.

TRANSLATION SERVICES \$2,016—A F Bisson Hull Quebec \$2,016.

MISCELLANEOUS SERVICES \$7,436.

COMBINES INVESTIGATION AND COMPETITION POLICY

CONSULTING SERVICES \$8,600—Department of Supply and Services \$2,000, Hopkins Hedlin Limited Toronto \$5,000.

COURSES AND TUITION FEES \$4,670.

CONSUMER AND CORPORATE AFFAIRS—*Concluded*

COURT REPORTERS \$11,735—Nethercut and Company Limited Toronto \$11,269.

LEGAL SERVICES \$62,904—R P Anderson Vancouver \$9,980, N L Booth Orillia Ont \$2,600, P G Furlong Windsor Ont \$3,952, J W Hogan Vancouver \$3,255, W L Hoyt Fredericton \$5,499, Hoyt Mockler Allen and Dixon Fredericton \$3,290, P J McCaffery Calgary Alta \$2,505, T D MacDonald Ottawa \$6,460, B J Pateras Montreal \$4,114.

RESEARCH AND INVESTIGATION SERVICES \$23,116—Y Beaupre Ottawa \$2,279, L G Buchanan Ottawa \$9,620, P Gorecki Ottawa \$4,694, J R Lanctot Ottawa \$2,298, F Roseman Edmonton \$2,000, W Teichman Ottawa \$2,225.

MISCELLANEOUS SERVICES \$17,812.

ENERGY, MINES AND RESOURCES**ADMINISTRATION**

Payments by services with individual payments of \$2,000 or over were:

SCIENTIFIC AND TECHNICAL SERVICES—Alphatext Systems Ltd Ottawa \$3,279, Computel Systems Ltd Ottawa \$52,691, Computer Data Processors Ltd Calgary Alta \$8,620, Computer Sciences Canada Ltd Toronto \$13,205, Computer Services Bureau Ottawa \$685,841, Com-Share (Canada) Ltd Rexdale Ont \$2,018, Dataline Systems Ltd Toronto \$2,321, M & S Data Processing Consultants Ltd Ottawa \$5,538, McMaster University Hamilton Ont \$41,694, Systems Dimensions Ltd Ottawa \$81,942, University of California Berkeley Calif U S A \$11,556, University of Manitoba Winnipeg \$2,936, University of Victoria Victoria \$2,262.

TRAINING AND EDUCATIONAL SERVICES—Breuil A Ottawa \$2,290, Britt L Ottawa \$3,620, Britt R Ottawa \$3,874, Fauchaux C Ottawa \$7,410, Flamand R Ottawa \$3,010, Fortin M Ottawa \$3,710, Melancon C Ottawa \$4,515, Noel J Hull Que \$4,970, Zonda N Ottawa \$4,780.

PROTECTION SERVICES—Canadian Corps of Commissionaires Ottawa \$35,286, Dominion Electric Protection Co Ottawa \$5,801.

OTHER SERVICES—Media Quotes Ltd Toronto \$2,205, Office Overload Ottawa \$18,526, Vail's Fabric Care Ltd Ottawa \$4,259, Siddiqui O Ottawa \$4,800.

MINERALS, ENERGY AND EARTH SCIENCES PROGRAM

ENGINEERING SERVICES—Inspiration Drilling Co North Bay Ont \$31,442, Massey Machine Shop Massey Ont \$6,988.

SCIENTIFIC AND TECHNICAL SERVICES—Aerospace Engineering and Research Consultants Ltd Concord Ont \$6,345, Anderson K W Ottawa \$2,669, Barge B Montreal \$3,250, Barringer Research Ltd. Rexdale Ont \$20,000, Bondar-Clegg and Co Ottawa \$5,850, Brazeau R J Ottawa \$3,152, Canadian Systems/TRW Ltd Toronto \$4,990, Capital Air Surveys Ltd Ottawa \$5,493, Carswell H T Vancouver \$4,488, Colburn Project Controls Ltd Ottawa \$8,258, Cole C P Calgary Alta \$2,000, Computer Services Bureau Ottawa \$74,754, Cooper D F Cooperstown NJ USA \$3,302, Courville L Montreal \$5,000, Daedalus Enterprises Ann Arbor Mich USA \$16,730, Dalhousie University Halifax \$6,000, Dataline Systems Toronto \$2,952, Davidson J I Chambersburg Pa USA \$2,800, Department of Communications Ottawa \$10,000, Frebold Dr H Ottawa \$3,790, French J B Toronto \$16,000, Hunting Geology and Geophysics Borhamwood England \$18,049, International Business Machine Canada Ltd Don Mills Ont \$2,959, I T T Canada Ltd Guelph Ont \$8,377, Krakowsky Dr E J Fredericton \$3,250, Lakehead University Thunder Bay Ont \$6,000, Libby J W Caldwell Idaho

USA \$2,038, Linders J G, Waterloo Ont \$9,450, Lockwood Consultants Ltd Vancouver \$9,555, Lockwood Survey Corp Ltd Toronto \$6,460, Love R B Calgary Alta \$6,230, McArthur J H Boston Mass USA \$3,692, McEwen A St Bruno Que \$2,900, McGill University Montreal \$6,000, McMaster University Hamilton Ont \$8,913, Meir Dr J W Ottawa \$3,600, Memorial University of Newfoundland St John's \$24,200, Moir M Almonte Ont \$2,996, National Research Council Ottawa \$119,980, Office Overload Ottawa \$4,320, Personal Plane Services Ltd Ottawa \$36,726, Photographic Surveys Inc Montreal \$5,222, Public Archives Ottawa \$15,693, Range Aerial Survey Ltd Calgary Alta \$7,052, Raytheon Co Portsmouth RI USA \$18,584, R C A Victor Ltd Montreal \$55,072, Rehder J E Pointe Claire Que \$4,900, Royal Ontario Museum Toronto \$4,000, Sharpe I P Associates Ottawa \$2,730, Soquem Quebec Mining Exploration Co St Foy Que \$8,000, Spartan Air Services Ltd Ottawa \$6,039, Survair Ltd Ottawa \$6,123, Swain N A Victoria \$2,325, Swydney L Calgary Alta \$2,400, Thomson D W Ottawa \$5,789, University of Alberta Edmonton \$6,000, University of Saskatchewan Saskatoon Sask \$7,000, University of Toronto Toronto \$48,500, Van Meurs Dr A P H Ottawa \$7,973.

TRAINING AND EDUCATIONAL SERVICES—National Research Council Ottawa \$128,461.

PROTECTION SERVICES—Canadian Corps of Commissionaires Ottawa \$193,888.

OTHER SERVICES—Belanger L Elliot Lake Ont \$14,400, National Research Council Ottawa \$15,396, Rehabilitation Industries Ottawa \$8,819, Sunshine Uniform Supply Co Ltd Toronto \$2,767, T A S Personnel Pool Ottawa \$2,009, Toilet Laundries Ltd Ottawa \$3,509.

WATER RESOURCES PROGRAM

ENGINEERING SERVICES—Greber Scientific Instrument Co Hartford Conn USA \$6,649, Hydrology Consultants Mississauga Ont \$7,056, Lockwood Survey Corp Ltd Toronto \$7,072, Marsalek J Kingston Ont \$5,000, Sands Drilling Ltd Calgary Alta \$17,284, Soloman S I Waterloo Ont \$2,450.

SCIENTIFIC AND TECHNICAL SERVICES—Air Photo Analysis Toronto \$5,299, Alexander D J Ottawa \$3,000, Atlantic Industrial Research Institute Halifax \$6,301, Baxter S D Bath Ont \$2,990, Belanger R Ottawa \$3,000, Bell J A Rutland BC \$4,200, Bowen B A Ottawa \$4,958, Canadian Cannery Ltd Burlington Ont \$28,000, Central Drafting Services Ltd Calgary Alta \$4,930, Chong C Ottawa \$4,160, Collins G New York NY USA \$2,000, Computel Systems Ltd Ottawa \$12,410, Computer Services Bureau Ottawa \$2,440, Connor D Ottawa \$31,252, Cote A Vanier Ont \$4,067, Crysler R E Thornhill Ont \$3,000, Dataline Systems Ltd Toronto \$3,045, Day J C London Ont \$2,500, D C F Systems Toronto \$2,924, Government of Canada—Department of Fisheries and Forestry Ottawa \$2,821, Department of Indian Affairs and Northern Development Ottawa \$7,000; Dominion Divers Dartmouth NS \$3,120, Eda Electronics Ltd Ottawa \$11,562, E G & G Environmental Standard Equipment Ltd Waltham Mass USA \$5,292, Farquharson W I Mahone Bay NS \$3,606, Fechio D Pointe Gatineau Que \$2,125, Frame A P Toronto \$4,047, Gantert T Trenton Ont \$4,300, Greenwood and McHaffie Ltd Victoria \$2,725, Ground Water Technical Services Ltd Pointe Claire Que \$5,000, Grumwell Associates Ltd Clarkson Ont \$3,450, Hill H M Kitchener Ont \$7,465, H P L Engineering Ottawa \$29,662, International Hydrodynamics Co Ltd North Vancouver BC \$8,500, Laitman L Youngstown Ohio USA \$16,644, La Salle Hydraulic Laboratory Ltd Lasalle Que \$2,500, Larnder H Ottawa \$4,800, Laurentian Institute Ottawa \$4,930, Lions J Rockingham NS \$4,238, Machine Air Surveys Calgary Alta \$6,334, MacGregor W C Carleton Place Ont \$2,000, MacLaren J F Ltd Toronto \$8,897, Maritime Divers Dartmouth NS \$7,832, Mollard J D and Associates Regina \$18,673, McLean A Y Halifax \$6,133, McMaster University Hamilton Ont

ENERGY, MINES AND RESOURCES—**Concluded**

\$34,495, National Research Council Ottawa \$52,262, Office Overload Co Ltd Ottawa \$29,496, Ontario Research Foundation Sheridan Park Ont \$4,388, Ontario Water Resources Commission Toronto \$5,000, Philips C R Toronto \$2,138, Problems Research Saskatoon Sask \$6,850, Research Productivity Council Fredericton \$4,875, Ripley Klohn and Leonoff International Ltd Winnipeg \$5,500, Rudderham D J Dartmouth NS \$3,460, Saskatchewan Research Council Saskatoon Sask \$3,500, Satellite Computer and Communications Systems Ltd Hamilton Ont 2,324, Scobey P Halifax \$2,400, Snow D T Golden Colo USA \$4,500, Status Project Planning Edmonton Alta \$2,223, Stevens R G Dartmouth NS \$6,100, Stratacorp Ltd Kingston Ont \$3,950, Systems Dimensions Ltd Ottawa \$37,230, Thurlow and Associates Ottawa \$3,500, Thurlow W Ottawa \$4,800, Tompkins E Waltham Mass USA \$8,538, University of Alberta Edmonton \$5,300, University of California La Jolla Calif USA \$2,525, University of Connecticut Storrs Conn, USA \$10,124, University of Guelph Guelph Ont \$8,888, University of Manitoba Winnipeg \$17,000, University of Ottawa Ottawa \$10,800, University of Saskatchewan Regina \$5,385, University of Toronto Toronto \$72,725, University of Victoria Victoria \$7,676, University of Waterloo Waterloo Ont \$7,050, Van Loon R J Ottawa \$4,860, Ward G B Fredericton \$2,400, Warrington C Ottawa \$5,140, White B G Halifax \$2,400, White D Ottawa \$2,460, Zimmerman R C Montreal \$6,100.

TRAINING AND EDUCATIONAL SERVICES—Government of Canada—Department of External Affairs Ottawa \$4,435, National Research Council Ottawa \$31,000.

PROTECTION SERVICES—Canadian Corps of Commissioners Ottawa \$181,028, Canadian Corps of Commissioners Victoria \$6,000, Department of National Defence Ottawa \$3,840.

OTHER SERVICES—Government of Canada—Department of National Defence Ottawa \$2,152, M I L Tug and Salvage Halifax \$2,130, National Resources Management Co Ltd Montreal \$2,139, T A S Personnel Pool Ottawa \$4,661, Yanoff C Toronto \$2,000.

National Energy Board

Payments by services with individual payments of \$2,000 or more were:

SCIENTIFIC AND TECHNICAL SERVICES \$180,127—Vincent Moran Oil Springs Ontario \$4,790, R E Boston Montreal \$5,000, Deloitte Haskins & Sells Toronto \$98,969, G R Hugo Calgary Alta \$2,667, Soloway Wright Houston Ottawa \$60,707, Thorne Gunn Helliwell & Christensen Vancouver \$7,994.

ENGINEERING AND INSPECTION SERVICES \$2,860—Department of Consumer and Corporate Affairs \$2,860.

PROTECTION SERVICES \$7,106—Canadian Corps of Commissioners Ottawa \$7,106.

COURT REPORTERS \$2,415—R J Young Oakville Ontario \$2,415.

MISCELLANEOUS SERVICES \$3,195.

EXTERNAL AFFAIRS

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$56,700—Department of Supply and Services \$56,700.

TRAINING EDUCATIONAL SERVICES \$33,001—Berlitz School of Languages Ottawa \$9,631, Public Service Commission Ottawa \$11,102, V Tsatiri Ottawa \$7,210, United States Department of State Washington D C \$5,058.

PROTECTION SERVICES \$436,627—Canadian Corps of Commissioners Ottawa \$131,159, Metropolitan Toronto Police Toronto \$44,030, Royal Canadian Mounted Police Ottawa \$261,438.

OTHER SERVICES \$239,907—Automation Centre of Ottawa Ltd Ottawa \$8,700, Association des Universités et Collèges du Canada Ottawa \$26,180, Bureau of Management Consulting DSS Ottawa \$45,910, B M Campbell Toronto \$2,500, Chateau Frontenac Quebec \$3,081, Chateau Laurier Ottawa \$8,106, Computer Services Bureau DSS Ottawa \$14,758, W H Cullen Ottawa \$10,350, Department of National Defence Ottawa \$15,463, H Harris Ottawa \$2,500, Hopkins Hedlin Ltd Toronto \$3,999, A I Inglis Ottawa \$14,737, L Leclerc Ottawa \$3,971, P D Marshall Berkshire England \$4,500, J H Minet and Co Montreal \$24,150, J A Munro Ottawa \$8,869, Park Plaza Hotel Toronto \$5,464, Parliamentary Restaurant Ottawa \$3,199, A Petit Paris France \$5,000, G W Smith Ottawa \$14,600, The Country Club Ottawa \$13,870.

Canadian International Development Agency

Payments by services with individual payments of \$2,000 or over were:

CONSULTANT SERVICES \$547,073—M J Aubert Ste Foy Que \$12,073, H W Beall Ottawa \$21,594, B Bell Ottawa \$2,919, J G Bene Vancouver \$22,126, L J Berube St Jean Port Joli Que \$22,079, E A Blais Ottawa \$3,607, Bouris, Wilson & Scott Ottawa \$5,445, G F Brown Ottawa \$11,719, Bureau of Management Consultants Ottawa \$41,765, P J Dawson Ottawa \$4,000, D Chenier Ferguson Ottawa \$4,141, E Fried Washington DC USA \$9,120, W J Gall Oakville Ont \$30,986, A Gascon Ottawa \$24,498 D B Gordon Ottawa \$2,189, H W Guest Ottawa \$4,578, V Hambly Ottawa \$4,948, R J Harmston Ottawa \$14,542, G W Harrison Ottawa \$3,920, J H Hulse Ottawa \$14,989, E J Hick Ottawa \$4,674, H K Kroeker Ottawa \$3,879, I M Leafloor Ottawa \$2,350, J W MacNaughton Ottawa \$5,057, A MacDermot Ottawa \$14,911, A R MacKinnon Vancouver \$19,371, A Mailhot Ottawa \$3,796, D Mayer Ottawa \$6,898, J McRae Ottawa \$4,602, R M Miller Calgary Alta \$23,030, G Nason Ottawa \$4,414, S Peters Ottawa \$25,426, J R Pollitt Ottawa \$21,246, Price Waterhouse Associates Ottawa \$30,589, E Reid Ottawa \$17,013, D B Rheault Ottawa \$5,000, L Z Rousseau Quebec \$3,000, C Sanger Ottawa \$11,012, Synec Corporation Montreal \$5,523, H A Stepler Baie-d'Urfe Que \$39,911, F K Venables Ottawa \$7,586, R Woodbridge Ottawa \$4,904.

COMPUTER SERVICES \$61,346—Computer Service Bureau Department of Supply and Services Ottawa \$45,303, Bureau of Management Consulting Department of Supply and Services Ottawa \$15,053.

OFFICE SERVICES \$10,250—Office Overload Co Ltd Ottawa \$4,593.

FILM PRODUCTION \$79,023—Graphic Films Ottawa \$14,488, Canadian Kodak Sales Ltd Ottawa \$9,200, National Film Board Montreal \$8,990, Samuelson Film Service London England \$12,000, W J Hewitson and G W Hewitson Montreal 17,841.

PROTECTION SERVICES \$26,065—Canadian Corps of Commissioners Ottawa \$9,849, Caribbean Protective Services Jamaica \$13,288.

TRAINING COURSES \$8,845—Berlitz School of Languages Ottawa \$2,200.

INFORMATION SERVICES \$2,276.

MEDICAL SERVICES \$493.

STORAGE AND HOUSEHOLD EFFECTS \$6,450.

MISCELLANEOUS SERVICES \$293.

FINANCE

Payments by services with individual payments of \$2,000 or over were:

FINANCIAL AND ECONOMIC POLICIES PROGRAM

LEGAL SERVICES \$5,992.

TRAINING AND EDUCATIONAL SERVICES \$26,118.

MANAGEMENT CONSULTING AND CONTRACT RESEARCH—\$206,878—D Andison Toronto \$23,600, J Bankier Dundas \$2,834, J Bell Montreal \$41,209, M A Cohen Toronto \$17,500, Fiscal and Financial Consultants Ltd Toronto \$32,631, B Glazer Montreal \$5,101, T Martineau Ottawa \$11,390, B E MacDonald Toronto \$45,437, H Mintzberg Montreal \$3,911, G More Kitimat, BC \$3,450, C O'Hara Vancouver \$2,333, M Pilling Toronto \$15,417, C Suchal Ottawa \$2,065.

DATA PROCESSING SERVICES \$201,271.

OTHER BUSINESS SERVICES \$699,896*—H Thornber Hinsdale Illinois USA \$5,444.

*Includes payment of service fees to provinces—Canadian Student Loans Act \$426,120.

ANTI-DUMPING TRIBUNAL PROGRAM.

TRAINING AND EDUCATIONAL SERVICES \$67.

OTHER BUSINESS SERVICES \$4,660.

Auditor General

Payments by services with individual payments of \$2,000 or over were:

LEGAL SERVICES \$10,985—Borden Elliot Kelley & Palmer Barristers and Solicitors \$10,835.

MANAGEMENT CONSULTANTS \$4,926—Peat Marwick Mitchell & Co \$4,926.

ORGANIZATION OF THE VIITH INTERNATIONAL CONGRESS OF SUPREME AUDIT INSTITUTIONS \$19,900—P H MacLeod \$19,900.

Insurance

Payments by services with individual payments of \$2,000 or over were:

VALUATION OF SECURITIES HELD BY INSURANCE TRUST AND LOAN COMPANIES \$10,000.

FISHERIES & FORESTRY

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ACCOUNTING SERVICES \$2,191.

ENGINEERING SERVICES \$3,107—E W Henselwood Ottawa \$2,037.

TRAINING AND EDUCATIONAL SERVICES \$3,550.

PROTECTION SERVICES \$9,312—Canadian Corps of Commissioners Ottawa \$9,312.

OTHER SERVICES \$84,306—Government of Canada—Canadian Government Photo Centre \$3,173, Computer Services Bureau \$61,284, National Film Board \$5,337, Computel Systems Ottawa \$11,454.

OTHER BUSINESS SERVICES \$36,549—Algonquin Hotel St. Andrew N B \$3,015, R J Childerhose Ottawa \$4,750, Manpower Services Limited Ottawa \$4,712, Office Overload Company Limited Ottawa \$10,365.

FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM

ACCOUNTING SERVICES \$13,972.

LEGAL SERVICES \$15,894.

ENGINEERING SERVICES \$174,726—Condor Engineering Ltd Vancouver \$3,094, Cook Pickering and Doyle Ltd Vancouver \$2,881, Glenayre Electronics Ltd Vancouver \$2,002, Hedlin Menzies and Associates Vancouver \$61,600, Hermon Cotton and Bunbury Vancouver \$2,388, Hopping Kovack Grinnel Vancouver \$2,700, Hoyles Niblock and Associates Vancouver \$5,281, Montreal Engineering Ltd Montreal \$22,161, Omineca Enterprises Ltd Prince George B C \$16,500, F C O'Neil Scriven and Associates Ltd Halifax \$2,700, QED Services Ltd Fredericton \$10,187, Robinson Roberts and Brown Ltd North Vancouver \$33,263, F F Slaney and Co Ltd Vancouver \$73,991, Techcal Electronics Services Vancouver \$2,770, D W Thomson and Co Ltd Vancouver \$2,352, Underwood McKinley Cameron Wilson Smith and Associates West Vancouver \$72,949.

SCIENTIFIC SERVICES \$256,993—B C Research Ltd Vancouver \$31,216, John Bowie Lossiemouth Scotland \$6,000, Gerald Brothers Victoria \$9,000, A Buchan Isle of Man \$7,200, Lloyd Butler Montague PEI \$7,667, Canada Consulting Group Toronto \$47,669, Reuben F Colbourne Lushs' Bight Nfld \$2,500, John F Collins Champays East Nfld \$3,300, J Delphis Comeau Concession Bay N S \$2,030, Norman Dale Cherry Valley PEI \$2,390, Michel Daoust Verdun Que \$5,600, Data Systems Development Co Dartmouth N S \$2,000, Domtar Ltd Montreal \$32,762, Dr J Regis Duffy Charlottetown \$3,350, Rene De Grace Shippegan NB \$2,024, Gabriel d'Entremont Lower West Pudnico N S \$12,000, Wilbert d'Entremont Lower West Pudnico N S \$15,000, Philip M Donovan Trinity Bay Nfld \$3,000, Lionel Dove Twillingate Nfld \$2,500, John Drew Bay Bulls' Nfld \$3,000, Donald B Ellis Stanhope PEI \$2,030, Dr A Ezzat Dartmouth N S \$8,000, Andrew Flett Hopeman Scotland \$6,000, General Labelers Ltd Vancouver \$8,441, Wilfred Gronet Lamaque N B \$12,000, Mary T Gorman Charlottetown \$2,390, David Greely Mount Pearl Nfld \$6,250, William R Groom St Stephen NB \$2,390, Clarence Holwell Conception Bay Nfld \$2,500, Robert J Hoyles St John's \$2,975, Adilas Heut Coloridorme Que \$3,000, Clyde Johnston Chatham NB \$2,024, Ulysse Kerry Lamaque NB \$2,277, Rene Lavoie Quebec \$4,082, Rheal Leblanc Moncton \$3,534, Louis Lipton West Hartford Conn USA \$7,950, Mac-Millan Blondel Research Ltd Vancouver \$9,672, Gerard MacPhee Souris PEI \$2,390, Hiram McAllister Sequin Wash USA \$19,440, John McKenzie Lossiemouth Scotland \$6,000, Haniff Madakia St John's \$8,325, W G Mills Trinity Bay Nfld \$9,000, K Montgomery Tyne Valley PEI \$2,524, Gaetan Myre Ste Therese de Blainville Que \$3,354, J D Nicholson Charlottetown \$8,550, Oceanic Applied Research Corporation San Diego Cal USA \$3,383, Ontario Research Foundation Sheridan Park Ont \$14,805, S V Ozere Ottawa \$2,200, Donald Pope St. John's \$9,000, William Pope St John's \$15,000, Pulp and Paper Research Ltd Montreal \$80,990, Research and Productivity Council Fredericton \$7,500, Dr James Rigney Charlottetown \$3,300, Raymond Savoie Ste Marie sur Mer NB \$3,900, Shawmont Newfoundland Ltd St John's \$17,885, Peter Simmonds St John's \$2,255, Hector Smith, Louisbourg NS \$3,096, Wm T Smith St John's \$3,000, Birt Stevens Grand Falls NB \$2,231, Karl Sullivan St John's \$2,142, Patrick Sullivan St John's \$6,600, Taito Seiko Co Ltd Tokyo Japan \$19,080, George Thomson Lossiemouth Scotland \$16,000, James Thomson Lossiemouth Scotland \$9,100, James Trimm Dartmouth NS \$15,000, V D Valdykov Ottawa \$4,000, Eric Wayne St John's \$5,500, E James White Twillingate Nfld \$3,300, T R Wingate Beaconsfield Que \$15,550, Melvin Woolfrey Morton's Harbour Nfld \$3,000.

TRAINING AND EDUCATIONAL SERVICES \$405,124—R G Andrew Alberton PEI \$2,047, George Cooper Picton Ont \$3,000.

FISHERIES AND FORESTRY—Concluded

HEALTH AND WELFARE SERVICES \$190.

PROTECTION SERVICES \$30,914—Canadian Corps of Commissioners
Ottawa \$3,728, Saint John \$18,747, Victoria \$8,439.

OTHER SERVICES \$181,454—Associated Computer Services Ltd
Vancouver \$4,523, Economy Steam Laundry Victoria \$2,289,
Government of Canada—Central Data Processing \$45,936,
National Film Board \$17,800, Lowes Catering Services Topley
B C \$12,305, Management Concepts Ltd Scarborough Ont
\$22,304, Systems Dimensions Ottawa \$2,549.

OTHER BUSINESS SERVICES \$156,753—A P Frame Ltd Toronto
\$4,136, Hedlin Menzies and Associates Vancouver \$33,500,
C F Johns Ottawa \$4,972, Dr N M Morse Halifax \$6,000,
Office Overload Co Ltd Ottawa \$9,279.

AQUATIC RENEWABLE RESOURCES RESEARCH PROGRAM

ACCOUNTING SERVICES \$8,580.

LEGAL SERVICES \$4,694.

ENGINEERING SERVICES \$55,115—T W Beak Consultants Ltd
Halifax \$22,126, Duncan McNabb and Partners Vancouver
\$7,143, Government of Canada—Department of Public Works
\$3,778, Newfoundland Design Associates St John's \$8,899,
D W Thompson and Co Vancouver \$5,282.

SCIENTIFIC SERVICES \$214,280—R Adams Winnipeg \$7,100, BC
Research Council Vancouver \$17,000, H W Beal Ottawa \$5,700,
Canadian Paraplegic Associates Halifax \$31,157, Carleton
University Ottawa \$3,500, N M Carter West Vancouver \$3,000,
Mrs L Davey Burlington Ont \$2,056, Green Blankstein Russel
Associates Winnipeg \$82,189, R Howden Winnipeg \$2,800,
C Kirkness Winnipeg \$3,600, W R Knight Fredericton \$3,000,
Mrs E Krivanek Lachine Que \$2,650, G Mulkins Halifax
\$2,950, W Owen Halifax \$2,775, J E Nighswonder Winnipeg
\$3,150, H Scrivastava Winnipeg \$5,520, S Soehngen Winnipeg
\$4,900, University of British Columbia Vancouver \$32,825,
University of Guelph Guelph Ont \$2,500, University of New
Brunswick Fredericton \$6,000, University of Toronto Toronto
\$11,700.

TRAINING AND EDUCATION SERVICES \$9,930.

HEALTH AND WELFARE SERVICES \$435.

PROTECTION SERVICES \$83,388—Canadian Corps of Commissioners
Halifax \$12,753, Montreal \$14,242, Saint John NB \$18,246,
Vancouver \$9,931, Victoria \$14,797, Claude Murphy Ladysmith
B C \$2,550, University of British Columbia Patrol Services
Vancouver \$2,400.

OTHER SERVICES \$35,613—Government of Canada—Computer
Services Bureau \$3,020.

OTHER BUSINESS SERVICES \$185,728—John Abel Cleaning Services
North Burnaby B C \$2,622, Best Cleaners and Contractors Ltd
Vancouver \$3,303, R Corrigan Vancouver \$4,372, Don's Floor
and Window Cleaning Nanaimo B C \$46,230, A Hunter North
Burnaby B C \$3,512, K and W Enterprises Halifax \$3,251,
Montcalm Maintenance Services Montreal \$2,763, O'Connors
Ltd Halifax \$14,760.

FORESTRY RESEARCH AND SERVICE PROGRAM

ACCOUNTING SERVICES \$14,503.

LEGAL SERVICES \$311.

ENGINEERING SERVICES \$67,679—E Ackroyd Victoria \$2,500, E G
Bradley and Associates Gormley Ontario \$4,850, Brock Univer-
sity Peterboro Ont \$2,500, Diamond Clark and Associates
Edmonton \$39,656, Fletcher and Helgeson Victoria \$6,700,
Government of Canada—National Research Council \$2,000,
Hover Products Limited Ottawa \$3,351, Jones Kerwan and
Associates Hagersville Ont \$2,650, P Kerwan Hagersville

Ont \$3,000, McKenzie and Freeman Edmonton \$4,336, Pro-
vince of Alberta—Department of Lands and Forests Edmonton
\$4,184, Queen's University Kingston Ont \$5,000, Seguin Con-
struction Co. Limited Slave Lake Alta \$4,500, University of
British Columbia Vancouver \$8,500.

SCIENTIFIC SERVICES \$253,732—Abitibi Paper Company Limited
Sault Ste Marie Ont \$2,466, Airspray (1967) Limited Edmon-
ton \$5,695, B C Research Foundation Vancouver \$3,700, B
Dickson Fredericton \$2,476, Forest Protection Company Limited
Campbelton NB \$6,128, Forest Resources Newmarket Ont
\$2,000, Government of Canada—Department of Transport
\$7,968, R C Henderson Vancouver \$2,400, Keates Peat and
Marwick Vancouver \$4,550, N L Kessick Fredericton \$3,000,
J E Macdonald Thessalon Ont \$3,050, McGill University
Montreal \$5,050, Ontario Research Foundation Sheridan Park
Ont \$37,092, J Y Park Sault Ste Marie Ont \$2,400, Province
of New Brunswick—Department of Natural Resources \$8,071,
University of British Columbia Vancouver \$25,000, University
of New Brunswick Fredericton \$28,160, G Veer Quebec \$16,513,
C J R Wilde Newmarket Ont \$3,000.

TRAINING AND EDUCATIONAL SERVICES \$38,057—Duke University
Durham N C USA \$2,854, Regents University of California
Berkley Cal USA \$5,193.

HEALTH AND WELFARE SERVICES \$77.

PROTECTION SERVICES \$82,029—Canadian Corps of Commis-
sionaires Edmonton \$9,272, Ottawa \$14,939, Quebec \$17,208,
Victoria \$18,066.

OTHER SERVICES \$96,468—Government of Canada—Computer
Service Bureau \$4,844, G R M Data Service Sault Ste Marie
Ont \$7,682, Sunshine Uniform Supply Company Limited
Ottawa \$3,352.

OTHER BUSINESS SERVICES \$100,207—B C Forest Service Victoria
\$41,711, Day-Lite Window Cleaning and Janitor Service Sault
Ste Marie Ont \$9,600, Corporation of Saanich Victoria \$3,000,
Ellison Excavating Limited Cowichan Station B C \$5,000,
G Houde Chalk River Ont \$13,463, O K Paving Limited Victoria
\$2,000, Office Overload Company Limited Ottawa \$12,229.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Payments by services with individual payments of \$2,000 or over
were:

ADMINISTRATION PROGRAM

ACCOUNTING SERVICES \$87,900—Department of Supply and Services
Ottawa \$87,900.

FEES, HONORARIA AND CONTRACT EXPENSES \$3,181.

FEES—STAFF TRAINING \$6,238.

MESSENGER SERVICE \$1,534.

SERVICE CONTRACTS \$123,421—Apex Design and Drafting Services
Ottawa \$5,507, D Coleman Ottawa \$2,393, L Jodouin Ottawa
\$2,784, M Stevenson Ottawa \$2,067, W J Verner Ottawa \$3,000,
D Wilson Shawinigan Que \$2,324.

STENOGRAPHIC ASSISTANCE \$4,195.

TUITION FEES \$2,405.

MISCELLANEOUS SERVICES \$22,126—Canadian Corps of Commis-
sionaires Ottawa \$2,679, R Choulguine Ottawa \$2,082, J Fortin
Hull Que \$5,168, H T Langston Ottawa \$2,985, L Ringer
Ottawa \$2,562.

INDIAN AND ESKIMO AFFAIRS PROGRAM

ALLOWANCES—MISSION SCHOOLS \$1,215.

ARTISTS AND DESIGNERS FEES \$12,035.

**BOARD AND LODGING—TUITION AND TRANSPORTATION FOR HANDI-
CAPPED CHILDREN \$160,049.**

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

BURIAL OF ESKIMOS AND INDIANS \$179,711.

CLASSROOM ASSISTANTS \$55,163.

CONSULTANT SERVICES \$554,677—R Bélanger Ottawa \$6,700, C Bolduc Shawinigan Que (5 projects) \$88,846, F Burch Winnipeg \$3,160, C Campbell and Associates Sydney N S (2 projects) \$23,753, Chas A Campbell and Associates Sydney N S \$4,649, Canadian Executive Services Overseas Montreal \$27,383, W H Crandall and Associates Moncton N B (2 projects) \$14,747, Desmond and Hallisey and Associates Quebec \$12,687, Epec Consulting Ltd Regina \$11,737, P D Hargrave Calgary Alta \$4,375, S F Kjartansan Amaranth Ont \$2,400, Lemieux and Morin and Bourdoiges Jonquière Que (12 projects) \$111,668, D M Levine Toronto \$4,300, A J MacDonald Halifax \$8,085, T J McKenzie Brandon Ont \$5,730, B Price Winnipeg Man \$4,621, F E Price Winnipeg Man (6 projects) \$16,915, R Racine St Romuald Que (2 projects) \$11,026, C Reid Winnipeg Man \$2,550, J L Richards and Associates Ltd Ottawa \$11,964, Rochette and Rochefort and Pineau St Foy Que (8 projects) \$53,057, R G Snider Calgary Alta \$13,000, St Amant and Vinet and Brassard Val D'Or Que (2 projects) \$14,403, A Stow Carman Man \$22,373, Tremblay and Chassé and Associates Baie-Comeau Que \$13,416, Tremblay and Héroux Ass Shawinigan Que (7 projects) \$61,132.

CONTRACTS—PUPIL RESIDENCE OPERATION \$636,293—Lethbridge Comm College Calgary Alta \$3,000, Mt Royal Comm College Calgary Alta \$3,000.

DAILY TRANSPORTATION OF PUPILS (BUS CONTRACTS) \$4,095,000—A.A.A. Charter Service Ltd Mission City B C \$2,916, Anahim Lake Student Residence Anahim Lake B C \$5,850, Anchar Transit Ltd Duncan B C (2 projects) \$4,978, Biggs Bus Lines Ltd Vernon B C (8 projects) \$18,385, Board of School Trustees Lake Cowichan B C \$2,098, Board of School Trustees S D 50 Queen Charlotte City B C (2 projects) \$16,022, Board of School Trustees S D 52 Prince Rupert B C \$3,315, Cache Creek Motors Ltd Cache Creek B C (4 projects) \$10,206, Catholic Public School Board Prince George B C \$41,535, Coastal Bus Lines Ltd Kitimat B C (8 projects) \$27,447, P E Gill Pointe-Bleue Que \$18,612, F Greneling Lytton B C (9 projects) \$29,220, Hous Transportation Kamloops B C (3 projects) \$13,340, J J Karnelson New Hazelton Ont (7 projects) \$17,849, N Francis Harrison Mills B C (10 projects) \$23,800, Ross Wilson Transport Williams Lake B C (10 projects) \$31,884, School District No. 29 Lillooet B C (2 projects) \$4,520, School District No. 30 Merritt B C (3 projects) \$10,001, School District No. 50 Queen Charlotte City B C (2 projects) \$13,167, School District No. 52 Prince Rupert B C \$3,060, School District No. 66 Lake Cowichan B C (3 projects) \$14,309, School District No. 67 Ladysmith B C \$3,667, School District No. 70 Port Alberni B C (2 projects) \$15,950, School District No. 84 Gold River B C (2 projects) \$5,273, School District No. 85 Port Hardy B C \$2,000, St Maria Garetti School Ft St James B C \$2,065, Tye Bus Co Ltd Port Alberni B C (10 projects) \$27,690, V J Transportation Ltd Vancouver \$2,130, Western Bus Lines of B C Kamloops B C (6 projects) \$14,510, C York Masset B C \$3,125.

DATA PROCESSING SERVICES \$17,311.

EDUCATION SERVICES \$455,824—Adult Education Sr Secondary School Prince Rupert B C \$3,222, Anahim Lake Student Residence Anahim Lake B C (9 projects) \$56,550, Greater Victoria School Board Victoria (23 projects) \$94,871, G Hughes Hagensborg B C \$2,100, Kamloops Society for the Retarded Kamloops B C \$2,442, Minister of Finance Victoria \$3,475, E Phillips Maple Ridge B C \$2,000, School District No. 27 Williams Lake B C (3 projects) \$14,618, School District No. 33 Chilliwack B C (2 projects) \$6,185, School District No. 39 Vancouver (7 projects) \$27,923, School District No. 44 North Vancouver \$2,341, School District No. 46 Gibsons B C (9 projects) \$31,698,

School District No. 48 Squamish B C \$8,475, School District No. 57 Prince George B C (25 projects) \$171,045, School District No. 61 Victoria \$3,685, School District No. 65 Duncan B C \$2,483, School District No. 75 Mission B C (2 projects) \$13,015, School District No. 88 Terrace B C \$2,460, Staron Flight Vancouver \$2,640, Vancouver City College Vancouver \$4,596.

EMPLOYMENT AND PLACEMENT—SERVICE CONTRACTS \$87,212.

FORESTRY SURVEYS \$1,169.

INDIAN CONSULTATION—HONORARIA \$30,591.

INDIAN CONSULTATION—PAYMENTS TO ASSOCIATIONS \$12,344.

INSPECTION OF SCHOOLS BY PROVINCIAL INSPECTORS \$18,533.

INTERPRETERS FEES \$3,464.

LEADERSHIP TRAINING COURSES \$219,749.

LEGAL FEES AND COURT COSTS \$24,507—M R Dwight Moncton N B \$2,500.

LOCAL BOARD AND LODGING FOR CHILDREN \$8,209,555.

MAINTENANCE ALLOWANCES—BOARD AND LODGING AND CLOTHING INCLUDING PERSONAL CARE ITEMS \$10,546,982.

MAINTENANCE OF JUVENILE DELINQUENTS \$72,029.

MEDICAL EXAMINATIONS \$1,448.

OTHER BUSINESS OR SPECIALIST SERVICES \$8,689,736—Acres Western Ltd Vancouver (10 projects) \$46,409, Airphoto Analysis Associates Toronto \$4,656, Alberta Native Communications Edmonton \$3,000, Alberta Tribal Employees' Associates Edmonton \$3,000, Alberta Vocational Centre Grouard Alta \$9,000, H J Anderson Bella Bella B C \$4,166, Anglican Church of Canada La Tuque Que \$3,500, Anglican Church of Canada Schumacher Ont \$11,000, R Archanbeau and R Cassista Ste Foy Que \$4,843, Associated Engineering Service Ltd Vancouver (2 projects) \$8,890, Ass Patrol for the Laurentiennes Forests Quebec \$3,421, C D S Bartlett \$2,867, F Berger Clark and Lesly Ltd Toronto \$12,000, L Bergeron Mistassini Que \$15,000, Blackfoot Band Tribal Admin Glerchen Alta \$5,857, Entreprises Blanchet Ltd Beauport Que \$38,262, A Boneau Roberval Que \$2,492, British Columbia Co-operative Union Vancouver \$2,417, British Columbia Indian Homemakers Vancouver \$2,499, Canadian Real Estate Corporation Whitefish River \$4,415, H E Carson and Sons Moncton N B (2 projects) \$86,684, Catholic Social Welfare Bureau P E I \$2,572, Caughnawaga Band Council Caughnawaga Que \$8,000, Chait Salomon Gebber Ciaccia Reis and Bronstein Montreal (2 projects) \$16,148, H Champagne Longueuil Que \$42,650, City of Calgary Alta \$6,000, City of Sydney Sydney N S (2 projects) \$13,400, G Clarkson Thunder Bay Ont \$1,340, J Clifford Ski Tows Thunder Bay Ont \$3,500, M Commadore Dauphin Man \$6,976, Conseil de la Co-operation du Quebec Quebec \$13,969, Co-operation Development Assn of Ontario Brampton Ont \$4,293, Coqualeetza Laundry Sardis B C (3 projects) \$19,200, Crockett Writers Ltd Winnipeg \$9,000, Dept of Highways Province of New Brunswick Fredericton \$57,000, J Dockstader Ottawa \$2,425, Dominion Bridges Co Lachine Que \$24,000, C Doore (c/o Blackfoot Band Gleichen Alta \$3,265, G. Dubé and Associates Consulting Engineers Quebec \$21,934, Dufresne Golden Lake Ont \$5,906, Dureau Convent North Vancouver \$17,215, C D Ellis Montreal \$2,987, W Y Emery Ottawa \$2,000, The Environmental Design Vancouver (2 projects) \$5,000, P Ettinger Halifax \$33,065, Federation des Co-operation du Nouveau Quebec-Levis Que (3 projects) \$45,508, Federation of Saskatchewan Regina \$44,000, G A Fisk Vancouver \$2,060, E B Forchinsky and Associates Prince Albert Sask \$2,395, M Faubert Montreal \$9,918, Gauthier Poulin Theriault Ass Quebec \$3,578, G Gingras Construction Eng Val D'Or Que \$34,462, Gillis Construction Baddeck N S \$2,805, R Girard Inc Chibougamau Que \$66,198, C L Godin Laval Que \$9,192, E R Gold Ottawa \$7,863, Garmley Forestry Service Vancouver \$3,958, R Gould Eskasoni N S \$3,500, Government of Alberta

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

Comm Div Branch Edmonton \$6,000, Government of Alberta Edmonton \$6,000, W Grace Bedford N S \$5,000, Grey Nuns Reg Centre Edmonton \$2,694, J Guay and Ass Ville Brassard Que \$4,635, J Guay and Ass Montreal \$6,879, Harrison Hotel Harrison Mills B C \$2,044, M Hedlin and Associates Ltd Winnipeg Man \$15,500, P P Heide Sardis B C \$4,050, Helbecque Rds Ottawa \$2,750, Hobbema Rodeo College Prince Albert B C \$15,000, A O Holte Sardis B C \$3,538, Indian Association of Alberta Edmonton \$3,000, Indian Crafts of Ont Toronto \$20,000, Inkameep Lands Port Moody B C \$21,000, Jellicoe Resources Georgian Bay Ont \$2,500, A Johnston Ottawa \$3,959, Joint Consultative Committee on Manpower Vancouver \$3,545, Joubert M Laval Que \$10,475, H D Kent Kelowna B C (3 projects) \$14,000, N Kinsella Fredericton \$4,000, G V Kleinfeldt Georgina Islands \$3,250, Landry and Contan Inc Natashquan Que \$44,996, J Landry Backhoe Service Sydney N S \$42,945, Laurentian Institute Ottawa \$4,983, C D Lavallée Weyburn Sask \$7,107, T Lavallée Beaumont Que \$9,672, S R Leggett and Associates Kamloops B C \$3,802, Lennox Island Dev Corporation Lennox Island P E I (4 projects) \$17,000, A Levi Big Cove N B \$2,800, Entreprises Lévisienne Inc Lauzon Que (2 projects) \$38,719, L Lindsay Ottawa \$3,032, M E Lloyd Halifax \$2,500, A Lund Winnipeg \$3,239, MacKay Centre for Deaf and Crippled Children Montreal \$2,064, Management Resource Adviser Montreal \$9,800, Maplewood Contracting Moncton N B (2 projects) \$55,655, F L Marshall Millbrook N S \$4,000, Marshall Macklin Monaghan Ltd Bonaventure Que \$10,249, A Masson Ottawa (2 projects) \$6,000, D Miniely and Co Edmonton \$2,270, Minister of Finance Victoria (68 projects) \$6,460,102, Mt Royal College Calgary Alta \$13,455, Municipal Spraying Bedford N S \$4,500, A Narvie Dalhousie N B \$7,366, W L Natrass Manyberries Alta \$3,290, A Nicholas Fredericton \$2,886, Les Oblats de Marie-Immaculée Pointe-Bleue Que \$1,500, Oblate Indian-Eskimo Council Ottawa \$26,000, Ontario Institute for Studies in Education Toronto \$13,000, Ontario Research Foundation Golden Lake Ont \$1,500, P E B Construction Lac St Charles Que \$22,671, R Pelletier Lenaraie Village Que \$24,091, T Pelletier Toronto \$6,900, J R Penn Calgary Alta \$2,500, C W Pool Edmonton \$2,415, Price Deering and Co Pincher Creek Alta \$2,178, Profile Ltd Halifax \$10,750, Protestant Regional School Board of Chateauguay Valley Chateauguay Que \$3,000, Province of Alberta Edmonton \$18,900, J Raichman Ottawa \$5,000, C Reid and Partners Ltd Vancouver (3 projects) \$19,300, Resource Associates Ltd Fredericton \$3,000, A Rioux Laval Que (2 projects) \$10,225, Rochette Rochefort and Pineault Saguenay Que \$2,019, F Rose Ottawa (2 projects) \$11,038, P S Ross and Partners Ltd Toronto \$24,477, P S Ross and Partners Ltd Vancouver (7 projects) \$30,036, Sarcee Band Office Calgary Alta \$4,000, Saskatchewan Separate School Board Saskatoon Sask \$3,000, Saskatoon Separate School Board Saskatoon Sask \$5,000, C D Schultz and Co Ltd Vancouver (5 projects) \$18,066, Scotford Development Corporation Scotford P E I \$3,500, Service du Saguenay Saguenay Que (16 projects) \$58,826, Service Social du Diocèse de Chicoutimi Chicoutimi Que \$9,084, Service Social L'District Ouest Quebecois Winneway Que \$39,500, Service Social du Gaspé Bonaventure Que \$7,404, Service Social de la Maurice Inc Trois-Rivières Que \$21,000, Service Social du Saguenay Saguenay Que \$61,443, Spartan-Aero Ltd Bonaventure Que \$2,732, Squamish Indian Band North Vancouver \$9,113, St Francis Xavier University Antigonish N S \$27,500, Strong Lamb and Nelson Calgary Alta (3 projects) \$10,674, Sunny Corner Mechanical Sunny Corner N B \$7,377, Team Products Edmonton \$2,000, Territorial Treasurer Whitehorse Yukon (22 projects) \$97,716, Thunderbird Co-operation Ltd Dalhousie N B \$4,880, Town of Truro Truro N S \$33,503, Tractor Equipment Ltd Fredericton \$2,800, Tremblay and Heroux Ass Fort George

Que \$8,876, Tremblay and Heroux Ass Notre Dame du North Que \$9,625, Tremblay and Heroux Ass Winneway Que \$5,000, A and A Turner Eng Louisville Que \$32,235, Turner's Transfer Ltd Sydney N S \$15,289, W Twin Slave Lake \$2,500, U N B I Fredericton (4 projects) \$14,000, Underwood McLennan and Ass Ltd Calgary Alta \$2,121, Underwood McLennan and Ass Ltd New Westminster \$2,720, Union of Ontario Indians Toronto \$10,000, University of Alberta Edmonton \$8,200, University of British Columbia Vancouver \$27,000, University of Saskatchewan Saskatoon Sask \$9,000, University of Victoria Victoria \$2,000, U N S I Fredericton \$5,000, U N S I Sydney N S (3 projects) \$13,900, A Verne Desmarais Alta \$7,600, D Villiers Ottawa (2 projects) \$7,833, Voice of Alberta Native Women Edmonton \$4,500, G H Ward and Partners Ottawa \$3,132, C Wilde (Forest Resources Consultant) Whitefish River \$5,000, Williams and Wilson Vancouver \$35,441, F Willier Emilda Alta \$4,420, Woods Industries Golden Lake Ont \$1,511, J D Wright Halifax \$3,000, J P Young Desmarais Alta \$4,270, Yukon Territorial Government Whitehorse Yukon \$2,025.

PHOTOGRAPHERS SERVICES (EXCLUDING MOTION PICTURES) \$4,590—Air Photo Analysis Associates Toronto \$2,000, R Haas Ottawa \$2,590.

PROTECTION SERVICES \$81,945—Canadian Corps of Commissioners Ottawa \$15,750.

PUBLIC RELATIONS CONTRACTS \$77,507.

REHABILITATION AND COMFORTS ALLOWANCES \$187,521.

REPATRIATION—FEES TO AGENTS AND ESCORTS \$13,280.

STENOGRAPHIC ASSISTANCE \$14,543—O Dickason Ottawa \$7,000.

SUBSTITUTE TEACHERS \$65,373.

TRAINEES—CLOTHING \$36,637.

TRAINEES—PERSONAL ALLOWANCE \$345,028.

TRAINEES—TRAVELLING EXPENSES \$21,105.

TRAINEES—TUITION INCLUDING FEES AND TEXTBOOKS \$657,960—Assumption School Powell River B C (10 projects) \$32,198, Catholic Public School Board Prince George B C (11 projects) \$348,067, Our Lady of Perpetual Help North Kamloops B C (2 projects) \$4,872, Queen of Angels Duncan B C (11 projects) \$61,333, St Ann's Academy Kamloops B C \$30,334, St Edmunds School North Vancouver \$2,784, St James School Vernon B C (5 projects) \$45,341, St Joseph's School Chemainus B C (10 projects) \$33,060, St Joseph's School Victoria (3 projects) \$8,294, St Mary's School Chilliwack B C (11 projects) \$55,900, St Mary's School Cranbrook B C (3 projects) \$7,192, St Mary's School Board Ladysmith B C \$6,264, St Patrick's School Board Maple Ridge B C (2 projects) \$6,148, St Thomas Aquinas High School North Vancouver B C (6 projects) \$13,688, Squamish Band Nursery School North Vancouver \$2,485.

TRAINING OF PUBLIC SERVANTS (OTHER THAN TRAVEL) \$162,648.

TUITION—COLLEGE AND UNIVERSITY \$198,683.

TUITION—ELEMENTARY AND SECONDARY SCHOOLS (IN SCHOOL) \$26,176,207—Collège de Hauterive Hauterive Que (5 projects) \$45,659, Commission Scolaire Catholic Schefferville Que (2 projects) \$140,742, Commission Scolaire Côte Nord Côte Nord Que (4 projects) \$254,888, Commission Scolaire Hâvre St Pierre Hâvre St Pierre Que (3 projects) \$32,043, Commission Scolaire Natashquan Natashquan Que (3 projects) \$9,471, Commission Scolaire Regional du Golfe Que (8 projects) \$225,695, Commission Scolaire de Sept-Iles Sept-Iles Que (2 projects) \$45,994, Ecole St Marie St Marie Que \$2,162, Northland School Division Edmonton \$946,912, Protestant School Board Schefferville Que \$122,274, University of Alberta Edmonton \$3,947.

TUITION—EMPLOYEES CHILDREN \$6,813.

TUITION—VOCATIONAL AND SPECIAL SCHOOLS (POST SCHOOL) \$749,799.

WRITERS FEES \$6,525—W A Gray Toronto \$2,400.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

NORTHERN DEVELOPMENT PROGRAM

ENGINEERING SERVICES—(other than government) \$64,680—Laval University Quebec (3 projects) \$64,680.

FEES, HONORARIA AND EXPENSES UNDER CONTRACTS \$76,509—R D Baird Hudson Heights Que \$3,233, W A Gray Toronto \$5,000, D E Kerfoot St Catharines Ont \$5,500, J D Lambert Ottawa \$5,227, D G Quirin Toronto \$4,900, H Rucker Ottawa \$2,800, R Saunders Ottawa \$5,390, Steiner Public Relations Ltd Calgary Alta (2 projects) \$4,969, Travacan Research Ltd Edmonton \$2,500, T Trudeau Ottawa \$2,800, University of Alberta Edmonton (2 projects) \$29,890, H Weissenberger St Hubert Que \$4,300.

LEGAL FEES AND COURT COSTS \$1,474.

SERVICES CONTRACTS—NOT CHANGEABLE ELSEWHERE \$6,275—A J Balmer Sardis B C \$2,250, B Russell Ft Smith \$2,000, K Wylie Yellowknife \$2,025.

STENOGRAPHIC ASSISTANCE \$10,498.

TRAINING—CLOTHING \$7,901.

TRAINING—PERSONNEL ALLOWANCES \$11,711.

TRAINING—TRAVELLING EXPENSES \$25,432.

TRAINING—TUITION FEES INCLUDING FEES AND TEXT BOOKS \$7,078.

OTHER—NOT SPECIFIED \$350,757—Apex Design and Drafting Services Ottawa (4 projects) \$22,817, Canadian Corps of Commissioners Ottawa \$10,877, K R Greenaway Ottawa \$12,600, Herbert and Lalande Montreal \$2,000, H Hopkins Ltd Toronto \$9,597, T Ingledow and Associates Ltd Vancouver \$16,400, Jonus Museum Consultants Toronto \$2,556, C Y Kuo Toronto \$3,100, Labarde Simat and Frost Ltd Calgary Alta \$4,250, L Lindsay Ottawa \$3,557, North Hill News Ltd Calgary Alta \$2,227, Quasar Systems Ltd Ottawa \$6,065, N W Radforth Fredericton \$19,870, Reid Collins and Associates Vancouver \$19,800, C D Schultz-Therault Co Ltd Vancouver \$28,500, F F Slaney and Co Ltd Vancouver (2 projects) \$18,600, D G Smith Ottawa \$3,400, Spartan Air Services Ltd Ottawa \$16,400, Surveyer Nenniger and Chenevert Inc Montreal \$8,000, University of British Columbia Vancouver \$30,417, University of Manitoba Winnipeg \$8,159, University of Saskatchewan Saskatoon Sask (3 projects) \$97,569, S Van Raalte Ottawa \$3,996.

CONSERVATION PROGRAM

COMMISSIONAIRES SERVICES \$226,382—Canadian Corps of Commissioners Ottawa \$226,382.

COMPUTER SERVICES \$12,561—M and S Data Processing Consultants Ltd Ottawa \$12,561.

CONTRACTS—CLERICAL AND STENOGRAPHIC ASSISTANCE \$2,358—J Wilson Midland Ont \$2,358.

CONTRACTS—MIGRATORY BIRD WARDENS \$3,100.

CONTRACTS—OPERATIONAL ADMINISTRATION \$2,025.

CONTRACTS—OPERATIONAL \$245,281—Createplan Ltd Winnipeg \$2,875, D Curry Wyebridge Ont \$4,644, De Lervuv Cather and Co of Canada Ltd London Ont \$7,500, Dupuis and Côté Ingenieurs-Conseils Quebec \$2,500, L Eidus Vanier City Ont \$2,013, Erikson McCloskey Padolsky and Ross Ottawa (2 projects) \$11,185, D Foxall Midland Ont (2 projects) \$5,798, Hildebrandt-Young and Associates Ltd Winnipeg (2 projects) \$37,500, Key Punch Services Ltd Ottawa \$3,213, J L Knetsch Washington U S A \$2,375, Laval University Quebec \$4,500, Lessard Boulianne Begin and Anderson Quebec \$2,006, Ottawa Contract Drafting Templeton Que \$2,252, W Reynolds Wyebridge Ont \$4,644, Richards Strong Associates Ltd Toronto \$4,435, D Riddell Port McNicoll Ont \$4,666, G Sato Ottawa \$6,875, Spartan Air Services Ltd Ottawa \$3,674, W E Stralton

Midland Ont \$3,799, Traveldata Ltd Toronto \$11,055, F Westman Midland Ont \$7,579.

CONTRACTS—RESEARCH \$148,619—Environmental Central Consultants Ltd Ottawa (2 projects) \$7,500, L Gruchy North Gower Ont \$6,007, W W H Gunn Toronto \$10,700, D Lampert London Ont \$2,500, H F Lewis Sable River N S \$3,820, MacDonald College St Anne de Bellevue Que \$7,000, T H Manning Merrickville Ont \$2,000, Nova Scotia Agricultural College Truro N S \$2,740, H Paish and Associates Vancouver \$15,000, Renewable Resources Consulting Services Ltd Edmonton \$3,500, A M Rick \$2,228, University Acadia Wolfville N S (2 projects) \$8,200, University of Alberta Edmonton (2 projects) \$6,200, Carleton University Ottawa \$3,500, University of Manitoba Winnipeg (2 projects) \$12,500, Queen's University Toronto (2 projects) \$5,989, University of Western Ontario London Ont (3 projects) \$46,680, F L Waite Saskatoon Sask \$2,555.

LEGAL FEES AND COURT COSTS \$17,501.

MEDICAL AND HEALTH SERVICES \$18,206.

STUDENTS GUIDES \$188,228.

SURVEY AND REAL ESTATE FEES \$3,288—Cardeau Inc Charlesbourg Ont \$3,288.

WILDLIFE CARETAKERS \$3,500—Ian Neruton Scotland \$3,500.

MISCELLANEOUS \$384,949—Acres Western Ltd Calgary Alta \$2,500, Admar Inc Montreal (3 projects) \$14,432, J Avik Inuvik N W T \$7,104, Bell Irving Realty Ltd Vancouver \$3,824, R K Brace Regina \$2,000, Canadian Corps of Commissioners Ottawa \$67,358, J A Carter Ottawa \$6,579, C W Clement Edmonton \$3,500, D Danylchuk Ottawa \$2,850, E H Dyck Leamington Ont \$2,248, G M Findlay Winnipeg \$2,403, D Haddow Midland Ont \$4,077, Hedlin Menzies and Associates Ltd. Toronto \$2,000, L Howard Consulting Calgary Alta \$12,695, J Inglis Inuvik N W T \$4,612, Institute of Northern Studies Saskatoon Sask \$7,000, J Kane Vancouver \$2,250, S Kangeana Inuvik N W T \$7,104, N Kayotuk Inuvik N W T \$2,368, S Keevik Inuvik N W T \$7,104, P Keven Edmonton \$10,000, B Knudsen Winnipeg \$2,990, M L'Abbé Montreal \$3,420, J C Leslie Calgary Alta \$5,500, MacDonald College St Anne de Bellevue Que \$5,000, R A McKimmie Calgary Alta \$8,574, W Matheson Saskatoon Sask \$2,000, C C McLaurin Calgary Alta \$12,250, A F Marey Calgary Alta \$4,200, R Nowasad Inuvik N W T \$14,629, E D Power Ottawa \$3,300, Prudata Services Edmonton \$2,390, Renewable Resources Edmonton (2 projects) \$21,175, Royal Ontario Museum Toronto (2 projects) \$6,450, P H Schanenbach Ottawa \$3,216, Shaw-Photogrammetric Services Ottawa \$3,567, Simon Fraser Univ Vancouver \$2,760, J K Stager and K G Denike Vancouver \$3,450, Steiner Public Relations Ltd Calgary Alta \$5,000, F Stevenson Ottawa \$4,700, R Tamosionis Saskatoon Sask \$2,017, Thurber Consultants Victoria (2 projects) \$13,857, Tremblay Heroux and Associates Shawinigan Que \$28,188, University of Alberta Edmonton \$2,000, University of Calgary Calgary Alta (\$2,500, University of Saskatchewan Saskatoon Sask (2 projects) \$6,000, Urbas Ltd Montreal \$30,928, R A Webb Toronto \$4,880, P Whitehead Vancouver (2 projects) \$6,000.

INDUSTRY, TRADE & COMMERCE

TRADE INDUSTRIAL PROGRAM

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$22,514.

CREDIT REPORTS \$20,446—Dun and Bradstreet of Canada Ottawa \$17,328.

ENGINEERING SERVICES \$37,844—J E C Larette Montreal \$4,252, Demers Gordon Baby Ltd Montreal \$5,134, Marshall Fenn Ltd Toronto \$4,241, L Ferrabee Montreal \$6,500, McMaster University Hamilton Ont \$8,530, Albert Warson Toronto \$3,468.

INDUSTRY, TRADE AND COMMERCE—Continued**HEALTH SERVICES** \$3,804.**HONORARIA** \$8,310.**HOSPITALITY** \$877,549—This includes, what in previous years had formed part of the foreign service allowances (representational).**LEGAL SERVICES** \$15,883—Fenerty McGillivray Robertson Prowse Brennan Fraser Bell and Code Calgary Alta \$4,640, Monk Goodwin and Company Winnipeg \$7,313.**STORAGE** \$26,753—Hilton International Shipping Ottawa \$4,684, Moloughney's Van and Storage Ottawa \$5,871, Tippet Richardson Ottawa \$7,867.**MANAGEMENT CONSULTANTS** \$461,063—Acres Intertel Limited Ottawa \$41,195, A D G A Limited Ottawa \$10,968, Bell Telephone Ottawa \$3,245, Canadian Council for Research in Education Ottawa \$3,522, R Dixon Speas Assoc of Canada Ltd Montreal \$11,485, Dufresne McFagan Daigneault International Montreal \$5,150, Electrical Engineering Associates Ltd Toronto \$4,387, Energy Resources Group Edmonton \$9,500, W N Hall Como Que \$7,038, Institute for the Future Middletown Conn USA \$4,975, Irving N Arnold Associates Ltd Toronto \$2,000, Kates Peat Marwick and Co Toronto \$3,490, Kendall Associates Limited Ottawa \$12,150, Kurt Salmon Associates Ltd Washington D C USA \$4,950, Arthur L Little of Canada Ltd Toronto \$8,893, W A D Murray Ottawa \$11,200, O C S Robertson Rougemont Que \$5,149, Royal Architectural Institute Ottawa \$27,000, Sandwell and Co Ltd Vancouver \$35,000, John L Schwab and Associates Fairfield Conn USA \$10,100, M S Sommers Toronto \$2,250, Michael Steinberg Associates Toronto \$2,000, Gordon J Stringer Ottawa \$20,542, University of Alberta Edmonton \$4,500, University of Montreal Montreal \$13,773, Richard E Vosburgh Toronto \$2,250, Wofac Management Systems Limited Montreal \$9,800, Demers Gordon and Baby Ltd Montreal contract \$236,670 expenditures \$83,105, Hanscomb Roy Associates Montreal contract \$157,551 expenditures \$56,291 including holdback \$7,289, Gordon Woods and Co Ltd Montreal contract \$118,840 expenditures \$18,799.**MOTION PICTURE PRODUCTION AND DISTRIBUTION** \$73,430—Council of the Forest Industries of B C Vancouver \$2,970, Labelle Canada Toronto \$5,445, Government of Canada—National Film Board \$60,737.**PROTECTION SERVICES** \$69,806—Canadian Corps of Commissioners Ottawa \$67,069, Caribbean Protection Services Kingston Jamaica \$2,256.**PUBLIC RELATIONS** \$4,162—Euralex Paris France \$3,000.**RESEARCH SERVICES** \$17,924—Bregman and Hamann Toronto \$4,638, Building Research Group Toronto \$5,000, Government of Canada—Dominion Bureau of Statistics \$3,286, J L Richard and Assoc Ltd Ottawa \$5,000.**SCIENTIFIC SERVICES** \$1,557.**TRAINING SERVICES** \$136,625—Austrian Academy of Advanced Management Banff Alta \$2,250, Banff School of Advanced Management Banff Alta \$6,800, Government of Canada—Public Service Commission \$27,750, Harvard Trust Co Cambridge Mass USA \$4,565.**MISCELLANEOUS SERVICES** \$2,544,550—Additional Services Ottawa \$17,962, Paul Baby Calgary Alta \$4,913, B C Research Vancouver \$40,500, Berlitz School of Languages Tokyo Japan \$4,286, V W Bladen Ottawa \$2,250, H L Brown Ottawa \$3,716, J A K Brown Saskatoon Sask \$6,799, R M Bryden Ottawa \$34,988, J D Campbell Campbellville Ont \$7,869, Canadian Wood Council Ottawa \$10,715, Centennial Drafting Services Reg'd Pointe Gatineau Que \$3,606, W H Clark Toronto \$4,937, Computel Systems Ottawa \$3,258, Computer Services Bureau Ottawa \$20,075, W R Craddock Winnipeg \$7,902, Dufresne McFagan Daigneault Inc Montreal \$6,936, Dupuy Compton Paris France \$4,270, Ernst and Ernst Montreal \$41,100, Executive

Language School Tokyo Japan \$2,849, Forest Hetland Naicam Sask \$12,948, Government of Canada—Department of Agriculture \$37,480, Dominion Bureau of Statistics \$3,500, Information Canada \$1,556,165, National Film Board \$8,675, Department of Supply and Services \$19,353; Hedlin Menzies and Assoc Toronto \$3,000, The House of Translation Ottawa \$2,723, Imperial Oil Ltd Don Mills Ont \$18,194, Macey's New York N Y USA \$58,360, Manpower Services Ltd Ottawa \$3,921, James McAnsh Vancouver \$3,873, R Minns Ottawa \$4,920, Office Overload Ottawa \$37,404, Ontario Research Foundation Sheridan Park Ont \$5,000, C H Owen Sechelt B C \$2,829, P Foody Montreal \$96,312, G G Pierson Edmonton \$5,735, The Public Press Ltd Winnipeg \$9,000, Rapeseed Association of Canada Vancouver \$9,895, Restaurant Valentino Paris France \$2,146, J Richter Edmonton Alta \$7,205, Rockwood International Livestock Ltd Georgetown Ont \$8,012, Ross and Partners Toronto \$52,556, J St Laurent Sillery Que \$7,310, Sicard Inc St Therese Que \$12,195, Treasurer of USA Washington D C, USA \$45,786, United Nations New York N Y USA \$11,135, University of B C Vancouver \$3,163, Warden and Accountant Kingston Ont \$2,987, G R Winter Surrey B C \$6,463, Gordon Woods and Co Montreal \$4,190.

TOURISM PROGRAM**HOSPITALITY** \$154,611—This includes, what in previous years had formed part of the foreign service allowances (representational).**MOTION PICTURE PRODUCTION AND DISTRIBUTION** \$304,918—Government of Canada—National Film Board \$250,773; Toronto Lithography Toronto \$6,113.**PROTECTION SERVICES** \$14,870.**PUBLIC RELATIONS SERVICE** \$103,013—Euralex Paris France \$24,257, P R C Furushima Tokyo Japan \$11,933, Harrowgate Assoc Sydney Australia \$17,039, Incentive Publicity The Hague Netherlands \$3,989, H Lampe Frankfurt Germany \$19,534, Roger Smithells Ltd London England \$22,806.**RESEARCH SERVICES** \$176,305—C F O Boyce Ottawa \$10,800, Government of Canada—Department of Veterans Affairs \$18,905, Dominion Bureau of Statistics \$135,000.**STORAGE** \$2,170—Dixon Van Lines Ottawa \$2,170.**TRAINING SERVICES** \$4,180.**MISCELLANEOUS SERVICES** \$600,819—Air Canada Montreal \$4,890, Arbuthnot Audio Electronics Winnipeg \$2,060, Australian Mailing Service Sydney Australia \$5,402, Barbara Baker Ottawa \$4,512, C F O Boyce Ottawa \$2,000, Canadian Facts Co Ltd Toronto \$2,468, John DeVesser Toronto \$3,019, Dominion Computer Support Services Ottawa \$5,881, Druckerei Schwenk and Co Frankfurt Germany \$2,811, Pierre Goudard Montreal \$2,409, Government of Canada—Department of Public Works \$120,420, Dominion Bureau of Statistics \$27,146, National Film Board \$4,300; Ted Grant Ottawa \$6,046, George Hunter Toronto \$4,105, International Research Assoc New York N Y USA \$5,707, Walter Karl Inc Amonk N J USA \$42,436, Kates Peat Marwick Toronto \$5,000, C W Kettlewell Milford Ont \$6,036, S J Klopfer Ottawa \$3,096, Raymond Lee and Assoc Toronto \$4,000, Gar Lunney Vancouver \$3,102, Maxine Lynch Ottawa \$8,818, Malak Photography Ottawa \$2,202, Market Compilation and Research Bureau Hollywood Calif USA \$25,786, Market Development Corp Hazelwood Missouri USA \$3,034, Market Facts Canada Ltd Toronto \$25,450, Lawrence Marshall Ltd Toronto \$64,191, Messageries d'Editions Paris France \$16,653, Milne-Pearson Productions Ltd Toronto \$2,892, Fred A Niles Communications Inc Chicago Ill USA \$2,828, Walter Petrigo Calgary \$2,388, R L Polk & Co (Canada) Lachine Que \$71,521, Mr Tarara Frankfurt Germany \$7,631, Toronto Lithography Co Ltd Toronto \$9,170, Traveldata Toronto \$25,910, Ina Van Dyck Toronto \$3,290, Nicholas Walsh Ottawa \$4,839, Wellington Press London England \$4,896.

INDUSTRY, TRADE AND COMMERCE—*Concluded*

WORLD EXHIBITIONS PROGRAM

ENGINEERING SERVICES \$35,265—Erickson Massey Architects and Planner Vancouver \$3,879, Contract—Erickson Massey Architects and Planner Vancouver \$548,000 expenditures \$22,519.

HOSPITALITY \$76,467—This includes, what in previous years had formed part of the foreign service allowances (representational).

LEGAL SERVICES \$3,366.

MANAGEMENT CONSULTANTS \$6,344.

MOTION PICTURE PRODUCTION AND DISTRIBUTION \$1,159.

PROTECTION SERVICES \$92,356—Royal Canadian Mounted Police Ottawa \$32,212, Sogo Keibi Hoshio Co Tokyo Japan \$58,736.

PUBLIC RELATIONS \$18,153.

RESEARCH SERVICE \$2,671.

STORAGE \$2,941.

MISCELLANEOUS \$1,110,039—G Anuza LaSalle Que \$2,974, A O I Studio Tokyo Japan \$2,109, S Arntzen Burnaby B C \$2,749, R L Archambault Montreal \$11,241, S Arnitok Cape Dorset N W T \$3,665, J Audet Ottawa \$3,410, M Barry Montreal \$2,971, L Belisle Ottawa \$2,013, L Bertheaume Pont-Viau Que \$3,402, M Billingsley Ottawa \$2,989, E Butler Ottawa \$4,832, Canadian Westinghouse Co Hamilton Ont \$20,039, N Chaly Ottawa \$3,025, Choer V'la L'Bon Vent Quebec \$5,087, Rene Claude Montreal \$6,076, The Collectors Vancouver \$7,092, Contretemps Montreal \$4,084, Peter Cote Montreal \$3,088, R Ehlert Lethbridge Alta \$3,355, Far East Bird and Animal Trading Co Kobe Japan \$32,796, J Fenwick Toronto \$4,895, J P Ferland Montreal \$3,406, K Fitz-Earle Osaka Japan \$3,171, M Fitz-Earle Toronto \$3,507, M Fudemoto Ottawa \$5,962, G Fugulin Laval-des-Rapides Que \$3,177, Jan Gas Aylmer Que \$2,610, Gesser—Gelines Montreal \$23,171, Bobby Gimby Toronto \$2,400, Government of Canada—Information Canada \$75,068, National Arts Centre \$9,647, National Film Board \$66,389, Department of Supply and Services \$146,035; A Graham Toronto \$2,900, K Hasegawa Tokyo Japan \$2,141, Hyland Cable Production Thornhill Ont \$64,469, Ian and Sylvia with the great Speckled Bird Toronto \$6,273, Irish Rovers Calgary \$16,278, M Ishii Tokyo Japan \$2,191, R Jarry Quebec \$5,087, C Jessop Ottawa \$7,395, Sogo Keibi Tokyo Japan \$23,271, I King Toronto \$2,878, A Komari Vancouver \$3,563, I Kumio Nagaya Japan \$2,508, D Lalande Osaka Japan \$3,332, Guy Latraverse et Assoc Montreal \$9,190, R Leboeuf Osaka Japan \$3,562, G Lemire Sillery Que \$2,785, Les Bel-Air Quebec \$4,466, C Leville Montreal \$3,546, Jeffery Lindsay and Assoc Los Angeles Calif USA \$3,011, A Lund Toronto \$5,453, Marsh-mallow Soup Group Ottawa \$4,823, Y Matsuda Nara-Ken Japan \$2,374, M McKinlay Calgary Alta \$2,030, P McLeod Tokyo Japan \$2,865, J McWhinnie Don Mills Ont \$3,215, Mitsui Air Sea Service Osaka Japan \$2,200, Music Post Instrument Osaka Japan \$2,550, Y Nabeshima Hyogo-Ken Japan \$2,108, J Nishi Ota-Ku Japan \$3,347, J Norris Detroit Mich USA \$3,953, M Novati Ottawa \$8,457, J Octeau Montreal \$3,516, N Pickering Ottawa \$2,410, R Pilon Ville Mont-Royal Que \$3,374, J Pootogook Baker Lake NWT \$2,217, The Poppy Family Vancouver \$6,007, J Powles Vancouver \$3,712, J Price Osaka Japan \$3,138, The Privateers Halifax \$4,225, E Pudlat Cape Dorset NWT \$3,665, Rosewood Daydream Ottawa \$5,432, Royal Canadian Mounted Police Ottawa \$20,105, P O Satoro Osaka Japan \$2,581, C Schwartz Montreal \$3,280, M Shay Downsview Ont \$2,883, Shikishimo Cleaning Osaka Japan \$2,612, M Stattner Montreal \$2,896, B Smith Ottawa \$2,770, M J Stankiewicz and Robbie Ottawa \$8,552, H Stephenson Montreal \$2,955, G Stringer Ottawa \$6,500, Sumitomo Warehouse Osaka Japan \$5,155, G Suzor Joliette Que \$2,882, Taisei Construction Tokyo Japan \$5,165, J Takahawa Hikone City Japan \$2,963, D Theberge Ottawa \$7,867, W Thorsell

Edmonton \$2,832, P Toolooktok Baker Lake N W T \$2,689, The Travel Centre Ottawa \$5,880, J Trempe Montreal \$3,716, G Vigneault Montreal \$7,025, W Wakely Osaka Japan \$2,676, H D Wallace Tokyo Japan \$3,700, J Wallace Tokyo Japan \$2,198, E Westney Toronto \$3,073, D Woodsworth Toronto \$2,919, Contracts—La Troupe Folklorique Feux Follets Montreal \$116,315 expenditures \$104,788, Toshiba Photo Phone Co Osaka Japan \$145,000 expenditures \$22,993.

Dominion Bureau of Statistics

Payments by services with individual payments of \$2,000 or over were:

COMPUTER SERVICES \$198,402—Government of Canada—Computer Services Bureau \$198,402.

RETURN OF CRIMINAL STATISTICS \$34,258.

RETURN OF VITAL STATISTICS \$80,611.

SECURITY SERVICES \$71,020—Canadian Corps of Commissionaires Ottawa \$71,020.

REMUNERATION AND EXPENSES OF ENUMERATORS \$922,376.

PROFESSIONAL SERVICES \$688,989—Stafford Beer Surrey England \$11,352, J C Brearley Ottawa \$3,000, M P Brochu Warwick RI U S A \$11,848, Bureau of the Census Washington D C U S A \$328,621, Government of Canada—Bureau of Management Consulting \$40,530, Computer Concepts Institute Don Mills Ont \$4,995, Dominion Computer Support Services Ottawa \$2,741, E N Ferentzy Toronto \$11,445, J Fisher Toronto \$4,091, Hanscomb Roy Associates Ottawa \$9,560, W B Herbert Aylmer East Que \$3,500, IBM Canada Limited Ottawa \$5,650, Information Science Industries Canada Ltd Ottawa \$6,150, Kates Peat Marwick & Company Toronto \$19,556, H C O'Haver Bowie Md U S A \$8,154, Ottawa Key punch Services Ottawa \$5,058, Rehabilitation Industries Ont Inc Ottawa \$2,342, P S Ross & Partners Ottawa \$60,545, S D I Associates Toronto \$61,845, Softwarehouse Limited Ottawa \$60,550, Systems Dimensions Limited Ottawa \$6,670, J E Tanner London Ont \$9,289, D Usher Kingston Ont \$4,500, Victor Comptometer Limited Galt Ont \$3,997, Rosemary Webster Kanata Ont \$3,000.

JUSTICE

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION

COMMISSIONAIRE SERVICES \$5,692—Canadian Corps of Commissionaires Ottawa \$5,692.

MAINTENANCE OF PRISONERS \$3,885—Alberta Hospital Edmonton \$3,885.

WITNESS FEES \$16,600.

REPORTERS FEES \$8,900.

MEDICAL SERVICES \$3,384.

JUROR FEES \$8,852.

CORONERS FEES \$2,189.

COUNTERFEIT CASES \$12,290.

MEMBERSHIP FEES \$31,553.

PROOFREADERS—STATUTE REVISION COMMISSION \$33,961—A Barrette Ottawa \$6,533, M Hansen Ottawa \$4,282, G Ladas Ottawa \$3,299, C Lalonde Ottawa \$2,332, S Theoret Ottawa \$2,087, L Tolander Ottawa \$2,803, L Toney Ottawa \$2,803.

COMPUTER SERVICES \$18,787.

LEGAL SERVICES \$154,693—R Anderson Vancouver \$3,700, D Brand Yellowknife \$2,085, S Callary Ottawa \$2,150, M Carton Halifax \$2,022, J Castel Toronto \$3,700, M Cohen Montreal \$3,274, R Dalziel Whitehorse Y T \$8,596, S Estrin Yellowknife \$3,345, J Ewart Whitehorse \$2,278, M Friedland Toronto \$2,625,

JUSTICE—Concluded

C Geoffrion Montreal \$4,252, C Goldenberg Montreal \$6,900, S Goldstein Montreal \$2,023, D Lamonde Quebec \$2,257, G Lepage Hull Que \$2,021, T MacDonald Ottawa \$20,655, P MacKell Montreal \$3,753, K Mitchell Ottawa \$2,152, J Ouellette Grande Prairie Alta \$8,550, W Phelps Whitehorse Y T \$3,157, R Pitzel Whitehorse Y T \$10,123, B Purdy Yellowknife N W T \$2,751, H Regehr Whitehorse Y T \$4,990, A Rock Ottawa \$2,139, L Shelton Edmonton \$7,500, H Starkman Yellowknife N W T \$4,350, W Tarnopolsky Windsor Ont \$4,188, D Walker Ottawa \$3,229, A Williams Yellowknife N W T \$4,755.

MISCELLANEOUS SERVICES \$126,268—Office Overload Ottawa \$8,107, TAS Personnel Pool Ottawa \$2,242, Martin Goldfarb Consultants \$8,500.

Supreme Court of Canada

LEGAL SERVICES \$79,178—A Bluteau Ottawa \$4,958, W Brooks Ottawa \$4,958, B Bucknall Ottawa \$8,500, C Bujold Ottawa \$8,500, L Dussault Ottawa \$3,542, J Fraser Ottawa \$4,958, M Jawl Ottawa \$3,542, K Katz Ottawa \$3,542, J McCamus Ottawa \$4,958, J Matkin Ottawa \$3,542, T McDougall Ottawa \$3,542, E Olson Ottawa \$4,958, J Rowley Ottawa \$4,958, L Serafini Ottawa \$4,958, P Slayton Ottawa \$3,542, S Steer Ottawa \$3,542.

Exchequer Court of Canada

COURT REPORTERS \$12,738—Nethercut & Company Limited Toronto \$6,782.

SHERIFF'S FEES \$2,780.

MISCELLANEOUS SERVICES \$20,157—W James Ottawa \$2,203, R Walker Ottawa \$2,707.

LABOUR

Payments by services with individual payments of \$2,000 or over were:

DATA PROCESSING \$118,488—Canadian Government Computer Services Bureau \$69,923, Canadian Government Department of Supply and Services \$16,925, Computel Limited \$18,381, Software Limited \$5,825, Bonaventure Designs Limited \$2,821, Alphatext Systems Limited \$2,215, Sundry items \$2,398.

LEGAL SERVICES \$16,696—C Antoine Geoffrion Montreal \$5,262, McKelvey MacAulay Machum and Fairweather Saint John N B \$4,191, Sundry items \$7,243.

TRAINING OF PUBLIC SERVANTS \$17,399—Sundry items \$17,399.

COMMISSIONAIRE SERVICES \$13,092—Canadian Corps of Commissioners Ottawa \$13,092.

NATIONAL FILM LIBRARY \$33,098—National Film Board of Canada \$33,098.

OTHER BUSINESS SERVICES \$65,618—J P Lefebvre Montreal \$4,743, R Leclair Ottawa \$4,978, J-A Jenkins Windsor \$2,070, Public Archives Government of Canada \$2,512, P A Baril Ottawa \$2,610, Dominion Bureau of Statistics \$17,500, Sundry items \$31,205.

REPORTING AND INTERPRETER SERVICES \$19,357—Capital Verbatim Reporting Ottawa \$10,395, Tracan Limited Ottawa \$4,940, L Guertin Hull Quebec \$3,503, Sundry items \$519.

SAFETY SERVICES \$610,244—Newfoundland \$15,820, Nova Scotia \$146,944, New Brunswick \$32,239, Prince Edward Island \$1,798, Quebec \$48,052, Ontario \$198,057, Manitoba \$48,022, Saskatchewan \$19,359, Alberta \$16,850, British Columbia \$83,103.

ADMINISTRATION EXPENSES OF PROVINCIAL BOARDS (*Net Expenditure*) \$572,016—Newfoundland \$5,763, Prince Edward Island \$3,275, Nova Scotia \$27,332, New Brunswick \$20,309, Quebec \$188,992, Ontario \$152,150, Manitoba \$10,779, Saskatchewan \$18,802, Alberta \$49,319, British Columbia \$95,295.

SPECIAL RESEARCH STUDIES \$22,900—J Beare Toronto \$4,500, D Coupland Ottawa \$3,500, G Forsyth London Ont \$2,250, J Kitchen Waterloo Ont \$2,068, C Steinberg Halifax N S \$9,850, Sundry items \$732.

HOSPITALITY \$15,805—Sundry items \$15,805.

Unemployment Insurance Commission

Payment by services with individual payments of \$2,000 or over were:

TRAINING OF PUBLIC SERVANTS \$135,999—Government of Canada—Public Service Commission \$135,999.

COMPUTER TIME \$262,112—Government of Canada—Computer Services Bureau \$190,582, Computel Ottawa \$28,184 Systems Dimension Ltd \$8,923, Burroughs Business Machines Ltd \$25,269, Softwarehouse Ltd \$2,600.

MICROFILMING SERVICES \$41,305—Government of Canada—Public Archives \$41,305.

RETAIL CREDIT REPORTS \$20,783—Retail Credit Co of Canada Ltd Ottawa \$20,783.

EDUCATIONAL REIMBURSEMENTS \$26,351.

COMMISSIONAIRE SERVICES \$132,524—Canadian Corps of Commissioners \$132,524.

LEGAL FEES \$38,813—D Aube Quebec \$8,570.

AGENTS FEES \$203,380—A Albert Caraque N B \$2,090, I Mazerelle Richibucto N B \$2,060, J E Morais Tracadie N B \$2,759, C Audit Val d'Or Que \$2,218, J V Beauchesne Sherbrooke Que \$4,583, M Laurier St Jerome Que \$3,509, R Millette St Jerome Que \$2,461, G Robert Granby Que \$6,316, G Simard Joliette Que \$5,902, A St Laurent St Hyacinthe Que \$3,480, A St Marie La Sarre Que \$4,440, J J Whales Sarnia Ont \$5,995, E Baker Williams Lake B C \$2,114, G E Northey Powell River B C \$2,648, W F Suhr Port Alberni B C \$4,631.

REMUNERATION TO BOARD OF REFEREES \$208,744—L E Baldwin Kitchener Ont \$2,010, J G Ingrassia Hamilton Ont \$2,360, A P Healy Toronto \$2,560, W R Laughren Toronto \$2,390, J J Behan Vancouver B C \$2,310, L Mayhew Victoria \$2,900.

CONSULTANT SERVICES \$61,278—Urwick Currie and Partners Ltd Montreal \$30,000, William M Mercer Ltd Ottawa \$31,278.

MISCELLANEOUS \$370,930—P C Connally Ottawa \$14,900, W L Gault Ottawa \$5,000, J Hosik Ottawa \$7,200, Prof M Lamphier London Ont \$2,346, Prof G Paquet Ottawa \$5,000, Prof B Portis Toronto \$3,000, J M Nicholson Moncton N B \$3,877, H Baird Moncton N B \$2,285, G Levasseur Quebec \$2,255, E Dufresne Quebec \$2,700, Canadian Government Exhibition Commission \$16,339, Government of Canada—Department of Supply and Services \$20,343, S D I Associates \$53,810, Urwick Currie and Partners Ltd \$87,276, William Mercer Ltd \$42,797, Government of Canada—Dominion Bureau of Statistics \$8,914, Omnicron Data Systems \$3,800, I P Sharp Associates \$7,027, Government of Canada—Manpower Services \$2,810, Softwarehouse Ltd \$23,750, Government of Canada—Department of Manpower and Immigration \$3,860.

MANPOWER AND IMMIGRATION

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ACCOUNTING AND AUDIT SERVICES \$350,600—Government of Canada—Department of Supply and Services \$350,600.

ADVISORY SERVICES \$25,550—Yves Dubé Quebec \$3,000, Sydney D Pierce Ottawa \$4,583, William Ryan Fredericton \$3,000.

CONSULTANT SERVICES \$56,174—D M Bamford Design Centre Toronto \$2,923, Government of Canada—Department of Supply and Services \$5,500, John G Bryden Fredericton \$12,709, A Lorne Campbell Winnipeg \$3,000, Information Science Canada Ltd Ottawa \$8,480, Nationwide Market Research Ltd Toronto \$4,500, B Z Woloschuck Ottawa \$3,562.

DATA PROCESSING SERVICES \$221,780—Computel Systems Ltd Ottawa \$5,082, Government of Canada—Computer Services Bureau Ottawa \$160,083; Information Science Canada Ltd Ottawa \$50,940, International Business Machines Canada Ltd Ottawa \$2,871, I P Sharp Associates Ltd Toronto \$2,804.

KEYPUNCHING SERVICES \$28,703—Bonaventure Design and Programming Ltd Dorval Que \$8,177, Greyhound Computer Canada Ltd Toronto \$14,829, Office Overload Co Ltd Ottawa \$5,412.

LAUNDRY SERVICES \$2,202.

MESSENGER SERVICES \$20,539—A Artelle Transfer Ottawa \$9,900, Canadian Skycap Service Ltd Ottawa \$10,639.

PHOTOGRAPHIC SERVICES \$19,979—Government of Canada—Canadian Government Photo Service \$2,978; Jarvis Photographic Studio Halifax \$3,099, VTR Reproductions Ltd Toronto \$3,100.

PRESS CLIPPING SERVICES \$1,984.

PRINT OF FILMS \$8,958—American Management Association New York N Y USA \$2,273.

PROTECTION SERVICES \$47,150—Canadian Corps of Commissioners Ottawa \$47,150.

REAL ESTATE AND LEGAL SERVICES \$9,176.

SECRETARIAL AND OFFICE SERVICES \$7,054—Stacy Personnel Ottawa \$7,054.

STORAGE OF HOUSEHOLD EFFECTS \$693.

TRAINING AND EDUCATIONAL SERVICES \$74,310—Government of Canada—Public Service Commission \$51,573.

MISCELLANEOUS \$38,317—Boyd Moving and Storage Ltd Ottawa \$3,036, Daniel Starch Ltd Toronto \$9,889, Information Science Canada Ltd Ottawa \$4,000.

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

CONSULTANT SERVICES \$8,021.

HOSPITALITY SERVICES \$2,595.

INTERPRETATION AND TRANSLATION SERVICES \$479.

MANPOWER TRAINING SERVICES \$133,013,710—For further details of payments by provinces see section 31.

MEMBERSHIP FEES \$709.

PROTECTION SERVICES \$80,055—Canadian Corps of Commissioners Ottawa \$75,557, Pinkerton's of Canada Ltd Toronto \$4,498.

REAL ESTATE AND LEGAL FEES \$8,045.

REHABILITATIVE SERVICES \$28,389—Canadian Association for the Mentally Retarded Toronto \$28,389.

REMOVAL SERVICES \$40,040.

STORAGE OF HOUSEHOLD EFFECTS \$2,300.

SUMMER STUDENT PLACEMENT SERVICES \$517,175—Canadian Red Cross Society Toronto \$323,513, National Council of the Young Men's Christian Association \$193,662.

TRAINING AND EDUCATIONAL SERVICES FOR EMPLOYEES \$39,916.

MISCELLANEOUS \$63,962.

IMMIGRATION PROGRAM

CONSULTANT SERVICES \$5,000—Government of Canada—Department of External Affairs \$5,000.

HEALTH AND WELFARE SERVICES \$201,560—Canadian National Institute for the Blind Ottawa \$7,155, City of Montreal \$4,480, City of Vancouver \$52,142, Halifax County Correction Centre Halifax \$3,700, Province of Ontario \$98,270, Services Caterplan Montreal \$7,807.

HOSPITALITY SERVICES \$2,223.

INTERPRETATION AND TRANSLATION SERVICES \$135,630—G Boelens Montreal \$4,221, Thalia Daskalakis Willowdale Ont \$4,300, John Gooden Toronto \$4,611, M Halikas Montreal \$2,557, T S Hundle Vancouver \$2,806, G F de Jesus Montreal \$3,069, M Joannette Montreal \$4,627, M Kossaritis Montreal \$2,997, Isabel Machado Toronto \$2,361, V Magalios Outremont Que \$3,533, Sophie Maniates Toronto \$4,445, E Morace Toronto \$2,464, E Miller Islington Ont \$2,406, Regina Miller Toronto \$2,750, G Nachaty Montreal \$4,383, Laura Rade Toronto \$4,346, Fred Teachman Etobicoke Ont \$4,088, C Simoes Montreal \$2,051.

LAUNDRY AND DRY CLEANING SERVICES \$5,089.

LIBRARY SERVICES \$3,082—G H Hildebrand Halifax \$3,082.

MESSENGER SERVICES \$1,300.

OFFICE CLEANING SERVICES \$43,613—Det Danske Rengorings Selskab Copenhagen Denmark \$2,426, Gertenbach's Bedrijven N V The Hague \$2,230, La Fiorente Rome Italy \$4,280, Neteclair Paris France \$9,114, H Pape Hamburg Germany \$2,554, Waldorf & Donald Cologne Germany \$5,860.

PHOTOGRAPHIC SERVICES \$1,394.

PRINT OF FILMS \$5,561—Film Arts Ltd Toronto \$2,891.

REAL ESTATE AND LEGAL FEES \$48,493—Cabinet Pierre Ginot & Fils Paris France \$7,305, London County Freehold and Leasehold Properties Ltd Birmingham England \$2,723, E M Russell Vancouver B C \$5,962, Joseph Sedgwick Toronto \$12,000.

SPECIAL INQUIRY SERVICES \$35,618—Office Overload Ltd Ottawa \$33,730.

STORAGE AND HOUSEHOLD EFFECTS \$19,136—Hilton International Shipping Ltd Ottawa \$2,347, Moloughney's Van and Storage Ottawa \$3,130, Tippet Richardson Ltd Ottawa \$4,281.

TRAINING AND EDUCATIONAL SERVICES \$2,656.

MISCELLANEOUS \$83,198—Canadian Scene Toronto \$2,068, Interior and Structural Cleaners Ltd, Glasgow Scotland \$2,240, Xerox of Canada Ltd Toronto \$8,004.

PROGRAM DEVELOPMENT SERVICE PROGRAM

CONSULTANT SERVICES \$91,620—R G Bodkin London Ont \$5,116, Raymond Breton Toronto \$5,681, L Brodeur Sherbrooke Que \$2,400, Canadian Association of Physicists Ottawa \$2,500, P H Downie Ottawa \$4,200, J Neil Fortune Ottawa \$4,350, Lewis G Gray Islington Ont \$2,842, Fariza Hasan Chicago Ill USA \$3,354, Industrial Relations Centre Kingston Ont \$6,400, Information Science Industries Ltd Ottawa \$2,425, John Hopkins University Baltimore Md USA \$4,447, Joseph Kushner St Catharines Ont \$4,790, Nathan Marcus Toronto \$4,500, Bruce McFarlane Ottawa \$2,800, Soren T Nielson Coquitlam B C \$2,000, Margarette Olson Downsview Ont \$1,976, Onalie Soloman Toronto \$2,540, Transed Registered Ottawa \$9,926.

MANPOWER AND IMMIGRATION—Concluded

ELECTRONIC DATA PROCESSING SERVICES \$153,458—Alphatext Systems Ltd Ottawa \$6,239, Computel Systems Ltd Ottawa \$27,223, Government of Canada—Computer Services Bureau Ottawa \$70,956; Institute of International Education New York N Y USA \$2,005, I P Sharp Associates Ltd Ottawa \$6,795.

INTERPRETATION AND TRANSLATION SERVICES \$5,980.

HOSPITALITY SERVICES \$1,834.

KEYPUNCHING SERVICES \$2,675.

MEMBERSHIP FEES \$975.

REAL ESTATE AND LEGAL FEES \$423.

STATISTICAL SERVICES \$1,045,654—Government of Canada—Dominion Bureau of Statistics \$1,045,654.

STORAGE OF HOUSEHOLD EFFECTS \$729.

TRAINING AND EDUCATIONAL SERVICES \$4,256.

MISCELLANEOUS \$5,078.

Immigration Appeal Board

CONSULTANT SERVICES \$5,751—Berger Tisdale Clark & Lesly Montreal \$2,001, P S Ross and Partners Ottawa \$3,750.

HEALTH AND WELFARE SERVICES \$343.

HOSPITALITY SERVICES \$510.

INTERPRETATION AND TRANSLATION SERVICES \$8,236.

LAUNDRY AND DRY CLEANING SERVICES \$176.

MESSANGER SERVICES \$1,710.

REAL ESTATE AND LEGAL FEES \$300.

TRAINING AND EDUCATIONAL SERVICES \$3,025—Government of Canada—Public Service Commission \$3,025.

TYPING AND SECRETARIAL SERVICES \$8,574—Office Overload Co Ltd Ottawa \$8,574.

MISCELLANEOUS \$6,085—V P Zaremba Toronto \$2,610.

NATIONAL DEFENCE

Payments by services with individual payments of \$2,000 or over were:

DEFENCE SERVICES PROGRAM

MANAGEMENT CONSULTANT FEES—The Stanwick Corp Arlington Va USA \$37,831, I P Sharp and Associates Ltd Toronto \$12,375. P S Ross and Partners Ottawa \$8,938.

CIVILIAN ENGINEERING SERVICES—Acres Atlantic Ltd Toronto \$17,239, Ainley and Associates Ltd Collingwood Ont \$2,453, Allsopp Morgan Engineering Edmonton \$4,784, Associated Engineering Ltd Edmonton \$10,733, Balharrie Helmer Gibson Ottawa \$43,079, M Y Byrne & Associates Burlington Ont \$17,264, Cole Sherman & Associates Toronto \$2,799, County of Renfrew Roads Pembroke Ont \$3,000, R E Crossey & Associates Toronto \$5,244, Jerzy Z Dobrowolski Ottawa \$10,578, D B Dorey Engineering Ltd Halifax \$6,889, Duffus Romans Kundzins Rounsefell Halifax \$14,971, Dunlop Wardell Matsui Aitken Toronto \$38,545, Engineering Service Co Ltd Halifax \$6,796, F T Gardiner Victoria \$2,495, Graham Berman & Associates Ottawa \$8,393, Keith Consulting Engineers Regina \$2,816, J Klassen & Associates Ottawa \$10,970, Management Engineering Ottawa \$9,727, John A McElmon & Associates Halifax \$18,819, James F MacLaren Ltd Toronto \$17,243, Montreal Engineering Co Montreal \$54,999, T D Overhill Engineering Ottawa \$14,358, John D Paterson & Associates Ottawa \$3,620, Rodney Contractors Ltd Yarmouth N S \$35,720, Ripley Klohn & Leonoff International Ltd Winnipeg \$2,626, Gordon Spratt & Associates Vancouver \$10,952, D W Thomson & Co Ltd Vancouver \$3,787, Sutcliffe Company New Liskeard

Ont \$8,799, Thurber Consultants Ltd Victoria \$2,188, Underwood McLellan & Associates Ltd Malton Ont \$7,725, Paul Wendt Ltd Dartmouth N S \$2,110, Whitman Benn & Associates (1969) Ltd Halifax \$6,071, Willis Cunliffe Tait Victoria \$4,372.

ARCHITECTURAL SERVICES—Government of Canada—Defence Construction (1951) Ltd \$26,697, Selwyn Cooke Kingston Ont \$2,500, Govan Kaminker Langley Keenleyside Melik Devonshire Wilson Toronto \$2,814, J Douglas Henderson Vancouver \$53,364, A M Ingleson Don Mills Ont \$4,754, Marani Rounthwaite & Dick Toronto \$13,648, Frank Milus Toronto \$2,219, W W Rankin Ottawa \$14,029, Sager & Marshall Victoria \$4,620, St Gelais Tremblay Tremblay Ste Foy Que \$15,242.

CONSULTANT SERVICES—Airphoto Analysis Associates Toronto \$4,156, Bank of Montreal Quebec \$14,829, The Bank of Nova Scotia Digby N S \$20,313, Bernard & Hoggan Engineering & Testing Ltd Edmonton \$3,567, John M Booth & Associates Halifax \$5,161, Canadian British Engineer Halifax \$7,884, Canadian Shade Tree Services Lachine Que \$2,800, Codec Project Control Ottawa \$28,222, Everett B Hall Digby N S \$4,687, Forrest Bodrug & Associates Ltd Ottawa \$34,109, Laboratoire de Construction Quebec \$26,095, J W Lovell Ottawa \$6,042, Mettam Wright Associates Halifax \$8,100, Neill & Gunter Ltd Halifax \$5,323, F C O'Neill Scriven & Associates Halifax \$14,399, Spratt Russell Laboratories Ltd Vancouver \$15,199, Townley Matheson & Partners Vancouver \$2,695, Wasteneys & Stern Toronto \$25,000, White Hosford and Impey Ltd Grande Prairie Alta \$6,660.

DESIGN SERVICES—Alpha Design & Drafting Montreal \$14,144, H J Brusse Ottawa \$13,012, Canadian Design Service Montreal \$38,069, W J Cosgrove & Associates Montreal \$13,115, Goodkey Weedmark & Associates Ottawa \$5,407, Industrial Illustrating Montreal \$2,200, W Loates design drafting Ottawa \$7,291, Donald T Matheson Halifax \$4,309, Murray & Murray Ottawa \$52,370, Nicholas Fodor & Associates Toronto \$2,451, C A Fowler Bauld & Mitchell Halifax \$15,989, Gauthier Guite & Jean Marie Quebec \$134,658, Lester John Page Halifax \$42,104, T Pringle and Son Ltd Montreal \$50,652, J L Richards & Associates Ottawa \$13,570, P M Sandham Victoria \$2,950, Technical Overload Montreal \$4,163, Ian Wotherspoon & Associates Ottawa \$2,772.

DRAFTING STAFF ASSISTANCE—Centennial Drafting Service Pte Gatineau Que \$9,716, Eastern Resources & Industrial Development St John's \$23,000, Howard C Mussells Ottawa \$2,300, Modern Technical Service Toronto \$4,835, Michael A Quinn Ottawa \$9,450, Michael Williams Ottawa \$11,113.

SURVEY SERVICES—Government of Canada—Central Mortgage and Housing Corp \$48,440, O Gallagher Quebec \$37,464, M V Sylvestre Val d'Or Que \$9,000.

COUNCIL SONIC INSPECTION—B C Research Council Vancouver \$18,120.

TESTING AND INSPECTION SERVICES—A D I Ltd Fredericton \$7,606, Laboratoires d'Inspection St Foy Que \$3,232, Racey McCallum and Bluteau Ltd Etobicoke Toronto \$21,000, Sondage et Laboratoire St Foy Que \$10,543, Warnock Hersey International Toronto \$6,853.

TRANSLATION SERVICES—Brais Frigon Hanley Brett Ottawa \$8,945, A G Gagnon & Associates Ottawa \$3,927.

PHOTOGRAPHIC SERVICES—Atlantic Air Survey 1963 Dartmouth N S \$9,634, Spartan Air Services Ltd Ottawa \$5,349.

TECHNICAL SERVICES—Techaid Ltd Montreal \$2,423.

INDUSTRIAL WATER TREATMENT SERVICES—The Bird Archer Co Ltd Cobourg Ont \$3,585, International Water Supply Contractor London Ont \$7,962.

CIVIL EMERGENCY MEASURES PROGRAM

CANADIAN DISASTER RESEARCH FELLOWSHIP \$6,000—Ohio State University Ohio U S A \$6,000.

NATIONAL DEFENCE—Concluded

ECONOMIST'S SERVICES \$90,299—D W Carr and associates Ottawa \$46,163, Government of Canada—Computer Services Bureau \$44,136.

FOOD SERVICE CONTRACTS \$48,011—Versa Foods Ltd Arnprior Ont \$48,011.

NATIONAL FALLOUT PROTECTION SURVEY \$59,888—Government of Canada—Computer Services Bureau \$7,723, Department of Public Works \$52,165.

RESEARCH STUDIES \$68,483—University of Calgary Calgary Alta \$20,000, McGill University Montreal \$24,512, McMaster University Hamilton Ont \$23,971.

NATIONAL HEALTH AND WELFARE

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

CONSULTANT SERVICES \$74,841—Hopkins Hedlin Ltd Toronto \$19,750, Kates Peat Marwick and Company Winnipeg \$4,364, K M Lysyk Toronto \$3,038.

DATA PROCESSING SERVICES \$74,682—Government of Canada—Computer Services Bureau Ottawa \$67,511, Medical Marketing Systems Toronto \$2,500, M and S Data Consultants Ottawa \$2,660.

ECONOMIC SERVICES \$17,686—Canadian Westinghouse Co Hamilton Ont \$17,686.

FILM SERVICES \$39,295—Beaudin Norbert Inc Montreal \$3,450, Government of Canada—National Film Board Montreal \$3,757, Canadian Government Exhibition Commission Ottawa \$4,392, T Grant Ottawa \$3,250, Les Nirenberg and Associates Montreal \$4,500, R C A Victor Ltd Montreal \$2,073.

RESEARCH SERVICES \$27,671—S S Brown Willowdale Ont \$3,380, I Craig Ottawa \$2,500, Publicite Services Ltd Montreal \$5,491, H Rucker Ottawa \$5,000, Social Survey Research Centre Ltd Toronto \$11,300.

SECRETARIAL SERVICES \$3,000—C Battersby Ottawa \$3,000.

SECURITY SERVICES \$24,233—Canadian Corps of Commissioners Ottawa \$24,233.

TRANSLATION SERVICES \$4,126—Les Entreprises Jeanperneau Enr Hull Que \$3,000.

MISCELLANEOUS SERVICES \$92,264.

SERVICES FOR ENQUIRY INTO THE NON-MEDICAL USE OF DRUGS \$189,022—Z Amit Montreal \$2,125, A S Arda Ottawa \$3,482, L Barash Outremont Que \$2,400, The Berlitz School of Languages Ottawa \$13,994, M Brule Montreal \$2,500, Government of Canada—Dominion Bureau of Statistics Ottawa \$2,200, A Caplan Toronto \$3,045, W Clement Toronto \$2,600, R K Crook Ottawa \$3,000, E Douyon Montreal \$4,995, S Fefferman Toronto \$2,250, J Hogarth Toronto \$11,639, J Kodua Montreal \$5,177, J Laplante Montreal \$6,000, W E Mann Toronto \$2,000, Marshall Fenn Ltd Toronto \$36,891, N Martin Shefferville Que \$2,546, McMaster University Hamilton Ont \$2,368, E Polacek Toronto \$2,200, Prouse Reporting Service Toronto \$9,128, D Rebin Ottawa \$2,756, B Rogers Ottawa \$3,299, H R S Ryan Kingston Ont \$2,390, J Shaw Hamilton Ont \$2,500, R Solomon Toronto \$9,282, J Solway Toronto \$3,000, D Szabo Montreal \$16,200, Les Traductions 530 Montreal \$11,244, F Walden Osgoode Ont \$5,300, York University Toronto \$12,511.

HEALTH SERVICES PROGRAM

CONSULTANT SERVICES \$19,055—J H Grow Ottawa \$2,715, J A Leroux Vancouver \$4,440, F C Pace Ottawa \$9,800, H N Segall Montreal \$2,100.

DATA PROCESSING SERVICES \$5,104—Computel Systems Ltd \$2,134, M & S Data Processing Ottawa \$2,970.

EDUCATIONAL SERVICES \$6,385—Government of Canada—Public Service Commission \$3,395, School of Prosthetics & Orthotics of Quebec Inc \$2,990.

FILM PRODUCTIONS \$153,132—Government of Canada—National Film Board Montreal \$153,132.

INFORMATION SERVICES \$5,960—Government of Canada—Information Canada Ottawa \$5,960.

LAUNDRY SERVICES \$3,042—L Blackwell Ottawa \$3,042.

SCIENTIFIC SERVICES \$136,069—Canada Consulting Group Toronto \$16,200, Canadian Home and School and Parents Teach Association Toronto \$4,464, Carleton University Ottawa \$11,439, Government of Canada—Dominion Bureau of Statistics Ottawa \$6,852, S Handzel Ottawa \$4,000, MacDonald College Ste Anne de Bellevue Que \$10,400, C McQuarrie Ottawa \$2,100, K S Murthi Ottawa \$4,550, Government of Canada—National Research Council Ottawa \$9,372, Ontario Research Foundation Sheridan Park Ont \$8,746, Total Market Index Toronto \$4,250, P Tuck Aylmer East Que \$2,000, University of Saskatchewan Saskatoon Sask \$21,696, University of Waterloo Waterloo Ont \$30,000.

SECURITY SERVICES \$91,321—Canadian Corps of Commissioners Ottawa \$91,321.

MISCELLANEOUS SERVICES \$91,826.

HEALTH INSURANCE AND RESOURCES PROGRAM

COMPUTER SERVICES \$12,690—Government of Canada—Computer Services Bureau \$12,690.

TECHNICAL SERVICES \$38,528—H J Lambert Ottawa \$21,616, R D Lawrenson Edmonton \$4,075, B Leung Ottawa \$3,500, R B Scotten Ottawa \$9,337.

MISCELLANEOUS SERVICES \$22,544.

MEDICAL SERVICES PROGRAM

DENTISTS AND DENTAL SURGEONS \$994,760—G R Ancaster Meadow Lake Sask \$2,431, J J Anderson Port Alberni B C \$2,173, J Andrus North Battleford Sask \$4,583, D E Arnold Woodstock N B \$2,636, C T Boyd Gladstone Man \$2,122, T Bradley Nanaimo B C \$3,754, E C Bryant Pincher Creek Alta \$4,264, D Bulloch Lethbridge Alta \$4,417, V R Burnham Vernon B C \$2,861, M D Cabata Fredericton \$3,910, F Carnie Lillooet B C \$17,182, M C I Clark Nipawin Sask \$6,490, A B Cooper Duncan B C \$2,026, R W Denston North Bay Ont \$3,295, D D Didow Elk Point Alta \$23,701, T E Donovan Regina \$4,414, S Dovich Turtleford Sask \$9,180, G Dubois Roberval Que \$2,369, L T Duska Calgary Alta \$2,057, S Dyneka Red Lake Ont \$3,662, D J Fietz Merritt B C \$7,761, T W Fletcher Vancouver \$3,503, C Frechette Sept Iles Que \$2,374, B Friesen Fort Smith N W T \$11,410, E J Gaudet Prince Albert Sask \$3,918, E Gauk High Prairie Alta \$5,239, R J Gillis Campbellton N B \$3,541, D Green Yellowknife N W T \$8,951, J A Haiden Bonnyville Alta \$5,494, W F Hancock Fort Qu'Appelle Sask \$10,262, L Harder and J Andrus North Battleford Sask \$23,055, B H Hoffman Fort Frances Ont \$6,883, D K Kalba Lytton B C \$12,590, P J Kuling Canora Sask \$22,692, D N Lawton St Paul Alta \$6,169, J A Lynch Montreal \$6,310, J E MacDiarmid Regina \$7,568, K M MacPherson Terrace B C \$3,956, L G Mandin St Paul Alta \$7,688, A D McKee Dauphin Man \$25,592, D A Miller Dryden Ont \$4,560, V E Mose Vancouver \$6,507, M J Nattrass Regina \$7,942, C M Nowazek Brandon Man \$3,005, W A Oatway Moncton N B \$3,612, M Petryk Calgary Alta \$2,036, C Plouffe Grindstone Que \$2,740, L Porez Montreal, \$3,204, A R Proctor Victoria \$8,132, P W Richman Cardston Alta \$2,673, C S Robertson Dauphin Man \$2,303, P Rosenhain Smithers B C \$3,940, D Snashall Calgary Alta \$2,256, K Thompson Campbell River B C

NATIONAL HEALTH AND WELFARE—Continued

\$2,361, R A Titiryn Edmonton \$3,748, W S Trafton Chilliwack B C \$2,960, R A Tratch Rosthern Sask \$5,758, A G Verchvre Ladysmith B C \$3,624, J A Watt Prince Albert Sask \$7,190, C M Weicker Regina \$10,027, G W Whitaker Kenora Ont \$4,854, R L Wood Pine Falls Man \$9,685, F E Zens Port Alberni B C \$10,369.

MEDICAL CARE PLANS \$1,434,187—Alberta Health Care Insurance Commission Edmonton \$848,356, British Columbia Medical Plan Vancouver \$181,181, Manitoba Health Services Commission Manitoba \$60,562, New Brunswick Medicare Fredericton \$10,800, Ontario Health Services Insurance Plan Toronto \$328,455, Saskatchewan Hospital Fund Trust Account Regina \$4,833.

MEDICAL SERVICES, CONSULTANTS AND SPECIALISTS, ON ONE-HALF DAY BASIS \$111,789—R D Coddington Vancouver \$2,400, F H Herbert Edmonton \$6,634, E S Hershfield Winnipeg \$2,291, D A Hood Toronto \$2,120, D N McIntyre Winnipeg \$2,059, C A Thompson London Ont \$2,320, M B Trumper Port Alberni B C \$3,266.

MEDICAL SERVICES, GENERAL PRACTITIONERS ON ONE-HALF DAY BASIS \$56,664—C R Baxter Moncton N B \$3,695, F J Bethell Ottawa \$2,415, J Maras Montreal \$10,700, M Mathieu Montreal \$4,410, M E Rogers Edmonton \$2,220, R Thivierge Montreal \$4,960.

MEDICAL SERVICES, FEE FOR SERVICE BASIS \$1,476,124—T Allard Richibucto N B \$3,884, P B R Allen and B Weir Edmonton \$3,304, M Beaudreau Montreal \$4,620, L Berlinquet Trois-Rivers Que \$5,749, E Boies Shefferville Que \$11,953, E Boies and S Bourdua Shefferville Que \$7,620, L G Bolduc Senneterre Que \$4,580, M Bowen Winnipeg \$3,587, J Burkhardt Prince Rupert B C \$5,775, D C Cantelope Lunenburg N S \$3,365, J Cartier and Fils Maniwaki Que \$16,458, E E Cass Yellowknife N W T \$3,866, S W Cho Black's Harbour N B \$5,073, M Chretien Montreal \$2,918, A M Clark Pubnico N S \$4,372, J V Clark Whitehorse Y T \$5,244, E Covert Hay River N W T \$8,102, C N Crowson Winnipeg \$4,214, B H Danial Edmonton \$6,690, L E C Davies Ottawa \$5,075, G O C Davie Webb Barrington Passage N S \$2,265, M Dayon Amos Que \$2,868, L Derome Amos Que \$10,983, J Digaspari Baie Comeau Que \$6,422, P R Doucet Campbellton N B \$4,567, E W Dow Trenton Ont \$8,402, J Drouin Sept Iles Que \$4,593, G Dube Roberval Que \$3,567, W Dumas Roberval Que \$12,248, R H Dunlap Ottawa \$2,000, A M Edwards Edmonton \$2,725, T C Farrell Corner Brook Nfld \$2,254, C Fortin Port Cartier Que \$3,171, G Fortin Abitibi Que \$4,042, W Foster Tyne Valley P E I \$2,872, G Gagnon Montreal \$5,380, P P Gagnon Montreal \$4,451, C W Gardner Vancouver \$2,166, P Gauthier Sept Iles Que \$2,149, S Gervais Roberval Que \$7,638, J L Giovannetti Newcastle N B \$9,662, E Goff Edmonton \$3,500, G D Gottschling Kitimat B C \$2,337, M R Graham Rexton N B \$18,265, A J Guerguerian Montreal \$2,860, L Hache St Eustache Que \$2,652, Harvey and Associates Fort Smith N W T \$8,437, G K Heydon Chemainus B C \$3,115, N A Hinton Kingston Ont \$3,875, C E Holmes E J Fitzgerald and T H Siwak Edmonton \$34,847, D G Hough Gore Bay Ont \$3,211, G Hudon Chibougamau Que \$2,842, G Jean Loretteville Que \$4,073, M B Johnson Oromocto N B \$2,283, G G Jones Dawson City Y T \$5,949, Kierna Elliott and Boulton Winnipeg \$16,433, R A Kinch Montreal \$2,712, E Labrie Cap aux Meules Que \$15,351, L E K Laflamme Sept Iles Que \$2,665, M Lafleche Senneterre Que \$2,857, A K S Lam Calgary Alta \$7,423, F Lambert Cte Bonaventure Que \$4,144, J L Lapierre St Constant Que \$6,965, G Lapointe Val d'Or Que \$2,917, C Lelduc Montreal \$3,525, J Lefebvre Fabreville Que \$6,549, R Letourneau Campbellton N B \$4,665, L Lewis Nanaimo B C \$7,471, J A L'Heureux La Tuque Que \$10,801, G W Lobay Edmonton \$2,190, K Lubkiewicz Port aux Basques Nfld \$2,132, M C MacAskill Neil's Harbour N S

\$2,480, H J MacKay Sicamous B C \$2,400, MacKay and Marsh Lytton B C \$13,828, R W Mallen Edmonton \$16,332, J Mallet West Pubnico N S \$7,543, R Marchildon Abitibi Que \$5,292, R Marcoux Havre St Pierre Que \$7,755, F Marcus Shelburne N S \$2,033, P Martimbeau Laval Ouest Que \$7,578, D A Martin Duncan B C \$2,392, P Martineau Laval Ouest Que \$2,394, R Martineau Natashquan Que \$2,553, R B McKenzie Newcastle N B \$7,844, J P McKinnon Roberval Que \$2,391, P McLandress Winnipeg \$2,226, H A McLean Esperanza B C \$2,023, A B McLeod Cornwall Ont \$15,347, H Meltzer Edmonton \$14,108, J S Munro North Sydney N S \$4,146, J Nerette Tracadie N B \$4,023, M V Norell Port Alberni B C \$2,391, P O'Donoghue Yellowknife N W T \$13,592, H O'Reilly Fort Qu'Appelle Sask \$9,397, A Ouellet Roberval Que \$2,618, F C Pace Ottawa \$3,760, Y Pageau Roberval Que \$4,208, E Paquet Quebec \$2,229, F Pelletier Chapais Que \$4,254, P Pelletin Montreal \$3,150, M Petitclerc Lebel sur Quevillon Que \$3,853, J K Philip Duncan B C \$2,314, H J Pickup Alert Bay B C \$2,737, A Plante Roberval Que \$2,797, G Plante Sept Iles Que \$2,429, G Poulin Cte Duplessis Que \$11,720, C R Rally Vancouver \$2,597, L J Renault Campbellton N B \$2,973, J H Robbins Lockport N S \$3,122, R Roberge Campbellton N B \$2,147, E Robichaud Richibucto N B \$2,140, Roger Fraser and Harris Ottawa \$12,715, M P Roy Sept Iles Que \$8,270, I Salgado Campbellton N B \$2,492, E Salter Edmonton \$2,450, R Sasseville Roberval Que \$6,310, M Schnider Winnipeg \$3,825, A Schwartz Kenora Ont \$2,560, J T Senini Nanaimo B C \$2,866, D E Sheehan Clarks Harbour N S \$3,700, P Simard Temiscamingue Que \$3,316, S Singh Edmonton \$18,342, C J Soloway Winnipeg \$2,999, C H Spire Ottawa \$4,275, M St Pierre Campbellton N B \$7,624, D K Stratton Mission City B C \$2,098, B Sun Ottawa \$2,177, M Surkis Lebel sur Quevillon Que \$2,066, D N Takahashi Kamloops B C \$2,052, L Tanguay Bagotville Que \$3,435, Tardif and Monday Chibougamau Que \$8,051, Tardif Monday and Gregoire Chibougamau Que \$2,591, R Thibeau Hauteville Que \$8,326, M Thivierge Port Alfred Que \$2,932, T M Tibbetts Leduc Alta \$19,397, J M Tremblay Sorel Que \$4,266, J R Tremblay La Tuque Que \$2,471, J G Vinet Chateauguay Centre Que \$2,234, R Voisard Montreal \$4,917, D K Waterfall Duncan B C \$3,336, S B Wigby Watson Lake Y T \$10,617, P F Wilcock Edmonton \$2,794, A M Wilson Barrington Passage N S \$3,213, L W Yelland New Westminster B C \$3,124.

CLINICAL SERVICES \$428,474—Anesthesistes de l'Hopital Ste Justine Montreal \$4,567, Baker Clinic Edmonton \$5,625, Clinique Medicale Bourlamarque Val d'Or Que \$5,810, Children's Hospital Dental Clinic Winnipeg \$2,604, Churchill Clinic Fort Churchill Man \$10,839, Fort McMurray Clinic Fort McMurray Alta \$11,410, Health Department Cash Account Winnipeg \$2,722, Medical Clinic Powell River B C \$2,367, Medical Clinic Association Prince Albert B C \$2,148, Metropolitan Dental Group Winnipeg \$13,607, M Miller Montreal \$16,958, S Nelko Winnipeg \$3,512, Northern Medical Services Ottawa \$3,570, Omenica Clinic Vanderhoof B C \$4,173, Physicians' Office Winnipeg \$3,602, Professional Services Bureau Montreal Children's Hospital Montreal \$5,659, Professional Services Committee Montreal General Hospital Montreal \$7,381, Provincial Treasurer Winnipeg \$2,808, Queen's University Kingston Ont \$3,335, Tarangle Associate Clinic Yellowknife N W T \$13,225, University of Manitoba (Northern Medicine) Fort Churchill Man \$5,079, Les Medecins de l'Urgence St Eustache Que \$2,304, Whitehorse Dental Clinic Whitehorse Y T \$18,443, Whitehorse Medical Clinic Whitehorse Y T \$49,707, Yellowknife Dental Clinic Yellowknife N W T \$3,622

PROFESSIONAL AND TECHNICAL HEALTH SERVICES \$521,963—A H Basman Beausejour Man \$15,920, L Bergeron St Lambert Que \$6,575, C Bertrand La Tuque Que \$4,503, D Brown Skidegate B C \$4,200, I Christie Kingston Ont \$2,610, J C Croft Toronto \$2,300, L M Downey Marius Man \$3,417, Grey Nuns Provincial

NATIONAL HEALTH AND WELFARE—Continued

House Fort Smith N W T \$7,697, J H Grove Ottawa \$3,750, S Hanson and Associates Edmonton \$18,472, C B Holmes Kelowna B C \$2,982, N Lachance Alexis Creek B C \$2,000, L Lizee Brochet Man \$2,000, J W Lukas North Battleford Sask \$3,343, C Maurice St Boniface Man \$3,013, J A McWhalley Lethbridge Alta \$7,275, Medical Pharmacy Cornwall Ont \$2,080, Northern Light Health Education Centre Mission City B C \$7,540, Sacred Heart (Order of the Sisters) Pukatawagan Man \$10,000, Saint Chretienne (Sisters) Fox Lake Alta \$3,100, Ste Therese de l'Enfant Jesus Fort George Que \$6,294, S C Windle and Associates Edmonton \$10,921.

SECURITY SERVICES \$64,162—Canadian Corps of Commissioners Ottawa \$64,162.

CONTRACTED SERVICES \$1,057,785.

HOSPITAL INSURANCE PREMIUMS \$2,324,918.

HOSPITALIZATION, GENERAL \$517,564.

HOSPITALIZATION, MENTAL \$275,227.

HOSPITALIZATION, TUBERCULAR \$2,244,632.

HOSPITALIZATION, OTHER INCLUDING CUSTODIAL CARE \$430,469.

TRAINING AND EDUCATIONAL SERVICES \$69,387.

MISCELLANEOUS SERVICES \$303,710.

FOOD AND DRUG PROGRAM

DATA PROCESSING \$79,600—Alphatext Systems Ltd Ottawa \$2,690, Government of Canada-Computer Services Bureau Ottawa \$55,451, Computel Systems Ltd Ottawa \$11,164, Office Overload Ottawa \$2,482.

LAUNDRY AND DRY-CLEANING \$7,765—Canadian Linen Supplies Ltd Toronto \$2,852.

LEGAL SERVICES \$836,469—J D Baker Chilliwack B C \$13,139, M C W Barlow Trail B C \$2,956, W Beckingham Port Alberni B C \$5,195, Blanchette and Roberge Sherbooke Que \$2,605, C O D Branson Victoria \$13,871, J R Caldwell Campbell River B C \$5,529, Callon and McKittrick Thunder Bay Ont \$2,550, G D Cameron Blind River Ont \$3,576, F R Caputo Sault Ste Marie Ont \$5,316, R D Clarke Thunder Bay Ont \$3,219, G J Clark Calgary Alta \$15,462, L L Clements Liverpool N S \$2,296, G E Cloutier Kapuskasing Ont \$3,530, R B Cochrane Fredericton \$4,613, J A Davis Vernon B C \$2,506, G Desjardins Quebec \$14,420, J F Donnelly Kingston Ont \$5,256, R H Downie Halifax \$7,444, S F Dudzic Hamilton Ont \$14,534, G C Evans Timmins Ont \$3,775, R F Ferguson Sydney N S \$3,546, C D Fitzgibbon Port Hope Ont \$2,413, J E Fitzpatrick Peterborough Ont \$9,694, K A Flanagan Kingston Ont \$3,811, H D Garrett Sarnia Ont \$2,610, J A Ghiz Charlottetown \$3,040, N Gilbert Roberval Que \$2,055, R W Gould Kitchener Ont \$12,356, A G Harrigan Saint John N B \$11,415, S E Halyk Saskatoon Sask \$22,279, H R Hart Brockville Ont \$2,306, H B Heath Nanaimo B C \$18,109, S B Hogg Toronto \$2,677, H A Hope Prince George B C \$10,472, G R Houloing Brantford Ont \$2,075, L P Jensen Kamloops B C \$2,812, W W Johnson St Thomas Ont \$2,605, R Jolicoeur St Georges De Beauce Que \$3,075, D K Krueger Swift Current Sask \$2,387, B C Lavallee Revelstoke B C \$2,379, S J Lerner Medicine Hat Alta \$3,078, G R Long Kamloops B C \$6,096, S D Loukidelis North Bay Ont \$2,456, A A MacBain Niagara Falls Ont \$4,074, A A W MacDonell Prince Rupert B C \$5,459, D G MacDonald Penticton B C \$10,491, J D MacDonald Terrace B C \$4,205, H L MacKay Banff Alta \$6,728, J B D Malone Fredericton \$7,832, B H Matheson St Catherine's Ont \$3,726, W R Matheson Regina Sask \$22,468, M R Meehan Sudbury Ont \$14,445, E R Millette Pembroke Ont \$4,046, G I Mitton Moncton N B \$5,532, H M Mitton Moncton N B \$3,606, P J Mousseau Edmonton \$48,143, B A Owen Barrie Ont \$4,558, A G Park Calgary Alta \$21,926, B J Pateras Montreal \$5,665, C M Pensa London Ont \$7,738,

E S Pollard Victoria \$11,708, A R Porka Red Deer Alta \$4,325, H Poulin Ottawa \$22,695, A Roy Vanier Ont \$16,605, G Roy St Jean Que \$2,160, P V Rudden Cornwall Ont \$2,153, D F Sigsworth Charlottetown \$18,538, D C Smith Guelph Ont \$13,394, B C Stevenson Calgary Alta \$21,893, R Taylor Victoria \$3,444, D M Thomson Lindsay Ont \$4,530, S M Toy Vancouver \$38,821, E T Tweedie Edmundston N B \$4,737, D M Vamplew Chilliwack B C \$8,350, C G Virtue Lethbridge Alta \$7,555, P D Walsh Fort St John B C \$2,267, B C Weddell Kelowna B C \$7,383, J R Winters Truro N S \$3,314, C Zalev Windsor Ont \$11,345, W Zimmerman Hamilton Ont \$14,783.

RESEARCH SERVICES \$408,077—A Beaulieu St Romuald Que \$11,566, B Bergen Ottawa \$4,925, Bio-Research Laboratories Pointe Claire Que \$66,339, B Body Winnipeg \$5,014, I T Borda London Ont \$14,924, Government of Canada-Dominion Bureau of Statistics Ottawa \$77,251, E Campbell Sydney N S \$16,312, C I Chappel Pointe Claire Que \$4,950, M H Charleson Ottawa \$5,014, J Cox Ottawa \$2,458, Dalhousie University Halifax \$6,000, L Davidson Kemptville Ont \$5,106, D C F Systems Ltd Toronto \$20,438, R Demers Montreal \$2,550, P Dube Ottawa \$7,820, R H Dunlop Saskatoon Sask \$15,100, A H Eisen Montreal \$8,000, H K Fidler Vancouver \$4,883, S Handzell Ottawa \$2,736, B Heggie Raymond Alta \$4,943, J L Holmes Ottawa \$2,020, B Howlett Toronto \$4,547, Les Entreprises Jeanparneau Enr Hull Que \$2,500, N A Johnson Toronto \$2,746, L T Kane Brighton Ont \$4,367, H Keown Woodville Ont \$4,564, L MacDonald Ottawa \$3,736, E Mole Stouffville Ont \$5,323, S Morel Mattawa Ont \$3,936, K Moss Ottawa \$5,015, Province of Ontario Toronto \$6,634, Ottawa Civic Hospital Ottawa \$2,624, Ottawa University Ottawa \$6,135, J M Parker London Ont \$6,000, L I Pugsley Ottawa \$3,060, J Stirling Ottawa \$2,070, F S Thatcher Merrickville Ont \$3,000, S Theobald Toronto \$4,217, Toronto University Toronto \$16,275, C Walker Belleville Ont \$3,449.

SECURITY SERVICES \$20,281—Canadian Corps of Commissioners Ottawa \$20,190.

MISCELLANEOUS SERVICES \$23,689.

WELFARE SERVICES PROGRAM

ADVISORY SERVICES \$19,589—L Shifrin Ottawa \$19,589.

CONSULTANT SERVICES \$18,130—H F Bassler Ottawa \$2,790, P T H Downie Ottawa \$3,400, R Haussman Ottawa \$2,700, J Johnson Ottawa \$4,125, Praxis Corporation Toronto \$6,735.

DATA PROCESSING SERVICES \$7,505—Government of Canada—Computer Services Bureau Ottawa \$7,364.

FILM PRODUCTIONS \$110,342—Government of Canada—National Film Board Ottawa \$100,000.

RESEARCH SERVICES \$56,563—M Carota Ottawa \$2,415, Social Survey Research Centre Toronto—A B Blankenship director \$54,148.

SECURITY SERVICES \$43,283—Canadian Corps of Commissioners Ottawa \$43,277.

TRANSLATION SERVICES \$9,855—International Simultaneous Translation Services Montreal \$9,855.

MISCELLANEOUS \$15,666.

FITNESS AND AMATEUR SPORT PROGRAM

FILM PRODUCTION \$76,344—Government of Canada—Canadian Government Photo Centre Ottawa \$3,564, Government of Canada—Information Canada Ottawa \$8,524, Government of Canada—National Film Board Ottawa \$7,945, Scott Films Ltd Ottawa \$23,335, Telecolor Film Productions Ltd Calgary Alta \$17,142.

SCIENTIFIC SERVICES \$298,147—B Baker Ottawa \$2,253, C Bartsch Ottawa \$2,750, D Bauer Vancouver \$3,000, P Beaubien Montreal \$5,738, Break Pain and Watt Ltd Toronto \$11,075, B Brill

NATIONAL HEALTH AND WELFARE—Concluded

Ottawa \$2,888, M Burke Ottawa \$3,738, F Carney Ottawa \$4,200, C Copeland Ottawa \$10,500, P Coulter Ottawa \$2,385, E Dawson Winnipeg \$15,753, T Delorme Ottawa \$2,053, C Erb Ottawa \$5,884, P Faulker Ottawa \$3,282, D Fitzpatrick Ottawa \$2,649, F Gilchrist Ottawa \$2,123, J Harrop Ottawa \$2,572, W Heikkila Ottawa \$5,418, Huxley Irwin Price Ltd Hamilton Ont \$9,359, H Jerome Ottawa \$8,641, S Kalinowsky Ottawa \$4,818, G Keaney Ottawa \$3,994, V Kinderman Ottawa \$4,434, S King Ottawa \$2,155, C Lang Associates Toronto \$2,401, M Leclair Ottawa \$3,501, M McElreavy Ottawa \$2,695, K McHugh Ottawa \$2,902, M McInnis Ottawa \$4,201, M Minaker Toronto \$5,050, A Morris Ottawa \$5,000, T O'Malley Ottawa \$9,310, J Palendat Winnipeg \$2,450, D Pugliese Ottawa \$17,983, T Roberts Ottawa \$2,448, P S Ross and Partners Ottawa \$24,393, R Sellner Ottawa \$2,308, A Shaw Ottawa \$5,690, Sheppard Marketing Services Ltd Toronto \$2,150, R Steward Ottawa \$3,332, R Thoms Ottawa \$2,583, B Wilson Ottawa \$2,548, D Zamore Mont Clair New Jersey U S A \$2,245.

MISCELLANEOUS \$35,907.

MEDICAL RESEARCH COUNCIL

CONSULTING SERVICES \$18,010—Association of Canadian Medical Colleges Ottawa \$2,500, H B Dinsdale Kingston Ont \$4,500, D S Layne Ottawa \$4,000, G R Williams Toronto \$2,500.

MISCELLANEOUS SERVICES \$8,104.

NATIONAL REVENUE**Customs & Excise**

Payments by services with individual payments of \$2,000 or over were:

LEGAL FEES \$76,891—M Choquette Quebec \$3,077, R F Girdlestone Fort Erie Ont \$3,172, R Greenspan St Catharines Ont \$2,501, L Lavigne Montreal \$10,737, Estate of the late Andre Vigeant Nicolet Que \$3,617, I M Wolfe Vancouver \$3,357, Ray Wolfe Connell Lightbody & Reynolds Vancouver \$4,021.

AWARDS TO INFORMANTS \$6,205.

ACCOUNTING SERVICES \$12,600—Department of Supply and Services \$12,600.

DATA PROCESSING SERVICE \$5,323—I B M Canada Ltd Don Mills Ont \$5,323.

SPECIAL CLEANING SERVICES \$59,642—B Amos Abercorn Que \$2,235, Mrs R Deseure Frelighsburg Que \$3,000, J L'Esperance Hemmingford Que \$2,040.

ARMoured CAR SERVICE \$3,060—Brinks Express Co Toronto \$2,340.

SECURITY SERVICES \$62,434—Canadian Corps of Commissioners Ottawa \$52,400, O'Malley Investigation and Security Service Cornwall Ont \$8,872.

PROFESSIONAL CONSULTANT SERVICES \$31,604—C S Bacon Dollard des Ormeaux Que \$3,119, H J Sword Islington Ont \$3,584, Dr E Schnidler-Rainman Los Angeles California \$4,076, Mercer Financial Planning Services Limited Montreal \$8,371, Dept of Supply & Services Ottawa \$7,162.

Taxation

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$5,682—Clarkson, Gordon & Co Toronto \$5,140.

APPRAISAL AND VALUATION OF PROPERTY \$16,465—Alberta Appraisal Edmonton \$2,000, Government of Canada—Department of Veterans Affairs \$6,030, Royal Trust Company St John's \$4,900.

ARMoured CAR SERVICES \$17,872—Brink's Express Company of Canada Ltd Montreal \$14,156.

BANK CHARGES FOR OWNERSHIP CERTIFICATES \$73,036—Canadian Imperial Bank of Commerce \$12,664, Banque Canadienne Nationale \$4,003, Bank of Montreal \$13,680, Bank of Nova Scotia \$5,352, La Banque Provinciale du Canada \$13,925, The Royal Bank of Canada \$16,010, The Toronto Dominion Bank \$5,619.

BUILDING PROTECTION SERVICES \$310,534—British Columbia Corps of Commissioners Vancouver \$19,180, Government of Canada—Dominion Bureau of Statistics \$4,722, Canadian Corps of Commissioners Ottawa \$282,573, Securité de l'Estrie Inc Sherbrooke Que \$4,059.

CONSULTING SERVICES \$338,781—Booz-Allen & Hamilton Canada Ltd Toronto \$147,623, Government of Canada—Department of Supply and Services \$36,721, Ernst & Ernst Ottawa \$2,750, Fasken & Calvin Toronto \$5,000, G Guay Quebec \$2,263, C C Huston & Associates Toronto \$3,470, Information Science Industry Ottawa \$4,550, International Business Machines Company Ltd Don Mills Ont \$24,424, Kinder Firlotte & Associates Montreal \$6,896, W Loates Design Drafting Ottawa \$2,782, McDonald Currie & Company Toronto \$4,350, Stevenson & Kellogg Ltd Toronto \$73,753, Systems Dimensions Ltd Ottawa \$6,549, Thomson Rogers Toronto \$5,000.

COURT REPORTING SERVICES \$12,446.

DATA PROCESSING SERVICES \$125,792—Government of Canada—Computer Services Bureau \$105,996, International Business Machines Company Ltd Don Mills Ont \$2,150, Systems Dimensions Limited Ottawa \$17,646.

LEGAL FEES \$189,964—J D Baker Chilliwack B C \$4,159, Francis G Carter London Ont \$4,720, S Estrin Edmonton \$2,827, R J Flinn London Ont \$3,100, Andre Forget St Jerome Que \$2,245, Guy Joseph Kroft Winnipeg \$2,793, P J McCaffery Calgary Alta \$4,914, R A F Montgomery Calgary Alta \$4,512, Bruno J Pateras Montreal \$12,845, J L Robertson Saskatoon Sask \$5,042, M E Shannon Calgary Alta \$2,718, David B Sparkes St John's \$10,836, Walter T Stayshyn Hamilton Ont \$2,264, Calvin F Tallis Saskatoon Sask \$2,340, R G Trainor Sudbury Ont \$3,435, Edgar T Tweedie Edmundston N B \$2,559, W B Williston Toronto \$7,505.

REPORTING SERVICES \$40,745—The Hooper-Holmes Bureau Inc Morristown N J U S A \$3,232, Retail Credit Company of Canada Ltd Toronto \$29,277.

SHERIFFS' AND BAILIFFS' FEES \$28,042—Paul E Linteau Montreal \$5,587.

EXPENDITURES INCLUDED: Court costs \$86,241—Government of Canada—Department of Justice \$28,238, Exchequer Court law stamps \$4,000, expert witnesses \$13,453, Forestal Forestry & Engineering Limited Vancouver \$4,985, H H Wright Toronto \$8,468, printing \$6,490: Robert L Stephen Ottawa \$6,490, Supreme Court award \$3,298, G E Beament M H Fyfe R B Hutton and Canada Permanent Trust Company Executors and Trustees of the Estate of A W Beament deceased \$3,298.

Tax Appeal Board**Tax Appeal Board**

Payments by services with individual payments of \$2,000 or over were:

COURT REPORTING SERVICES \$43,280—Capital Verbatim Reporting Co Ltd Montreal \$28,842, M Guay Montreal \$2,753, K Khanna Montreal \$3,731.

PRIVY COUNCIL

Payments by services with individual payments of \$2,000 or over were:

PRIVY COUNCIL OFFICE PROGRAM

OFFICE SERVICES \$26,236—Stacey Personnel Ottawa \$20,100, T A S Personnel Pool Ottawa \$6,136.

MISCELLANEOUS SERVICES \$493,277—University of Alberta Edmonton \$24,048, W M Baker Scarborough Ont \$3,000, J Beetz Montreal \$14,125, A Breton Toronto \$14,332, John Buell and Associates Ltd Montreal \$3,700, Canadian Corps of Commissioners Ottawa \$97,698, Central Mortgage and Housing Corporation Ottawa \$33,390, Centre d'Art Commercial Inc Montreal \$17,920, J A Coutts Toronto \$3,750, A Desjardins Montreal \$15,333, J S Dupré Toronto \$2,000, H J Dyck Edmonton \$2,800, W A Dyson and Associates Ltd Montreal \$27,677, J A Farrell Ottawa \$2,905, T D Finn Ottawa \$2,250, P Gendron Pointe Claire Que \$2,925, Great Plains Project Toronto \$9,881, I L Head Edmonton \$6,750, R Hennessey Lachine Que \$2,050, R J Jackson Ottawa \$2,400, C B Koester Regina \$4,700, H Lajoie Hull Que \$4,080, Marc Lalonde Montreal \$35,000, Lang Michener Cranston Farquarson and Wright Toronto \$6,300, L J Lennon Ottawa \$2,150, K M Lysyk Toronto \$8,375, J A Mackenzie Ottawa \$6,364, S G MacKinnon Ottawa \$12,868, University of Montreal \$2,329, M J Murphy Ottawa \$4,606, R F W Nelson Calgary Alta \$16,000, E P Neufeld Toronto \$2,700, H P Oberlander Vancouver \$14,715, L I O'Connor Ottawa \$5,412, University of Ottawa \$2,111, Public Policy Concern Ottawa \$7,100, A E Safarian Toronto \$6,150, E Scott Ottawa \$4,028, J H Shipley Montreal \$4,125, S Steer Ottawa \$4,160, G Stewart Ottawa \$2,200, Synec Corporation Ltd Montreal \$18,725, Systems Research Group Toronto \$15,632, K F Tupper Ottawa \$4,125, Undersea Research Ltd Toronto \$2,000, H A Wilson Ottawa \$8,388.

CONSTITUTIONAL CONFERENCE SECRETARIAT PROGRAM

COMPUTATIONS AND TABULATIONS \$4,340—Computer Services Bureau Ottawa \$4,340.

MISCELLANEOUS SERVICES \$26,080—Boisjoly and Associates Quebec \$2,690, Canadian Corps of Commissioners Ottawa \$10,422, D G Dennison Ottawa \$4,958, V Dufour Ottawa \$4,375, B N Forbes Ottawa \$3,635.

Science Council of Canada

Payments by services with individual payments of \$2,000 or over were:

RESEARCH STUDIES \$301,383—J Amy Ottawa \$2,707, P G Bernier Ottawa \$4,219, R A Blais Ville de Laval Que \$2,000, J E S Briggs Ottawa \$3,225, D E G Bruce Ottawa \$2,100, Canadian Industries Limited Montreal \$18,406, Canadian Psychological Association Ottawa \$5,000, Carleton University Ottawa \$4,405, Centre de Recherches sur L'Opinion Publique Inc Montreal \$4,730, Corporation House Limited Ottawa \$5,000, J G Cousineau Sillery Que \$3,500, A J Dery Ottawa \$2,527, D R Dunlop Ottawa \$8,600, D Fagan Montreal \$2,390, Forrester Consulting Group Inc Cambridge Mass U S A \$2,500, K J Gibson Ottawa \$2,744, C Gousse Montreal \$2,490, A G Gross Cleveland Ohio U S A \$4,000, J Groulx Hull Que \$2,495, A J Hlady Montreal \$3,746, T P Hoey Ottawa \$2,725, S Hymmer New Haven Connecticut U S A \$2,700, N A Irwin Toronto \$2,500, H Kaufman Montreal \$4,800, F J Kelly Ottawa \$16,669, J Kettle Toronto \$2,000, C M Krawchuk Ottawa \$4,254, P A Larkin Vancouver \$3,400, C Lepage Ville de Brossard Que \$2,538, I A MacDonald Ottawa \$3,427, J F MacLaren Limited Toronto \$4,000, E G Manning Waterloo Ont \$2,100, W E McPeake Ottawa \$4,108, National Science and Engineering Conference Ottawa \$4,000, L B Pett Ottawa \$6,071, A F Pickard Ottawa \$13,083, H Roche Robertson Ottawa \$18,667, R H Robertson Ottawa \$2,405, A Rose Toronto \$3,000, G P

Saibel Ottawa \$2,848, Scanada Consultants Limited Ottawa \$8,500, P Smith Ottawa \$2,145, University of British Columbia Vancouver \$28,871, Université Laval Quebec \$16,608, McGill University Montreal \$5,118, University of Prince Edward Island Charlottetown \$21,010, University of Waterloo Waterloo Ont \$27,052.

CLERICAL AND STENOGRAPHIC ASSISTANCE \$22,261—L M Charron Hull Que \$2,000, M-C Decourcelles Ottawa \$2,634, Electric Reduction Company of Canada Toronto \$2,338, P L Farley Ottawa \$3,409, J M Handling Ottawa \$2,461, D S Methot Orleans Ont \$2,445, A M Mitchell Ottawa \$3,029, E E Rockburne Ottawa \$3,945.

MISCELLANEOUS \$17,300—Alphatext Systems Limited Montreal \$2,583, Conference Enterprises Inc Pointe Claire Que \$3,728, Gottschalk and Ash Limited Montreal \$6,034, Science Forum Toronto \$5,000.

Public Service Staff Relations Board

Payments by services with individual payments of \$2,000 or over were:

STAFF RELATIONS ADMINISTRATION ACTIVITY

CLERICAL TYPING AND STENOGRAPHIC ASSISTANCE \$7,154—Canadian Office Services Ottawa \$3,922.

CONSULTING SERVICES \$4,275—Government of Canada—Bureau of Management Consulting \$4,275.

LEGAL SERVICES \$511.

MEDIATION SERVICES \$9,123—T C O'Connor Toronto \$3,213.

PAY RESEARCH BUREAU

CLERICAL TYPING AND STENOGRAPHIC ASSISTANCE \$4,469—Office Overload Ottawa \$3,793.

DATA PROCESSING SERVICES \$55,048—Government of Canada—Computer Services Bureau \$41,884, Key punch Services Co Ltd Ottawa \$8,949, Systems Dimensions Ltd Ottawa \$4,197.

PROGRAMMING SERVICES \$13,044—M & S Data Processing Consultants Ltd Ottawa \$11,059.

Indian Claims Commission

MISCELLANEOUS \$40,560—K M Lysyk Toronto \$5,950, T Platana Ottawa \$2,048, B G Pratt Saskatoon \$32,562.

Royal Commission on Bilingualism and Biculturalism

MISCELLANEOUS \$16,023—J Poisson Montreal \$11,800, School of Graduate Studies of Queen's University Kingston \$4,223.

Royal Commission on Farm Machinery

OFFICE SERVICES \$3,106—Manpower Services Ltd Ottawa \$3,106.

MISCELLANEOUS \$7,569—G Descoteaux Ottawa \$3,339, D C Hanright Ottawa \$2,730, University of Manitoba Winnipeg \$1,500.

Royal Commission on the Status of Women in Canada

OFFICE SERVICES \$4,310—T A S Personnel Pool Ottawa \$4,310.

MISCELLANEOUS \$28,256—A Burke Ottawa \$2,785, B Byers Ottawa \$4,343, Carleton Opinion Research Services Ltd Ottawa \$3,123, B Myers Ottawa \$3,261, E A Post Ottawa \$2,657, D Shackleton \$4,425, S Vouve Quebec \$7,662.

PUBLIC WORKS

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ADMINISTRATION SERVICES—G Barsalou Montreal \$3,284, L Gerard Montreal \$5,598, L Boileau Montreal \$5,494, L Christopher Ottawa \$2,257, A M Cherry Montreal \$5,122.

ARCHITECTURAL—Burnett & Rider & Creighton Port Hope Ont \$6,797.

ARCHITECTURAL SERVICES—John Ma Downsvie Ont \$8,932.

ARCHITECTURAL AND SUPERVISION—Jos Poelman & Associates Ltd Hamilton Ont \$9,353, Andrew J Connides Kingston Ont \$12,704, Leslie Fekete Toronto \$8,564, Wasteneys & Stern Toronto \$18,436, Date & Scott Streetsville Ont \$41,477.

ARCHITECTURAL CONSULTANT L Black Ottawa \$2,000.

BILINGUAL ADVISER Lahie Ottawa \$2,585, Gumdun Ottawa \$2,595.

CONSULTANT-ENGINEER K Jenkins & Associates Montreal \$34,310.

DESIGN DRAWING SPECIFICATIONS SUPERVISION Allen Brown Sherriff Richmond Hill Ont \$5,247.

DRAWINGS PLATES FOR POST OFFICE W Loates Design Ottawa \$2,829.

ENGINEERING & SUPERVISION H Golder & Associates Cooksville Ont \$4,491, Nicholas Fodor & Associates Ltd Toronto \$5,411, Duncan Hopper & Associates Ltd Weston Ont \$12,986.

FEASIBILITY STUDY Dunlop Wardell Matsui & Aitken Toronto \$2,528.

MANAGEMENT CONSULTANT Elliott Ottawa \$2,542, Hamilton Ottawa \$8,872.

OFFICE PLANNING D A Caulfield Ottawa \$3,000.

ORGANIZATION AND DEVELOPMENT Woods Gordon Montreal \$10,500, Laverty Ottawa \$2,956, Organization Renewal Washington D C USA \$24,035.

PREPARATION OF MASTER SPECIFICATIONS Derek Freeman West Vancouver \$2,475, McBride Ragan Consulting Engineers Ltd Edmonton \$3,000.

PROTECTION SERVICES Canadian Corps of Commissioners Ottawa \$14,536.

SECRETARIAL SERVICES Chapman Girl Ottawa \$4,398, Miss Stacey Ottawa \$15,527.

SPECIFICATIONS & INSPECTION R J Dash & Associates Willowdale Ont \$2,500.

SURVEYS Operational Management Montreal \$18,000.

ACCOMMODATION PROGRAM

Newfoundland —

CARETAKING SERVICES James Gosse Bay Roberts \$3,540, James Rideout Bell Island \$3,600, A G Dunford Burgeo \$3,375, Harvey Collins Burin \$2,715, Wally Millman Carbonear \$2,928, Eugene Dalton Catalina \$2,750, Jet Janitor Services Deer Lake \$2,185, James Enerard Goose Bay \$2,321, Ross Bray Harbour Grace \$2,520, Leander Perry Lewisporte \$2,383, Dustbane Enterprises St John's \$8,940, Family Office Cleaners St John's \$8,988, Jet Janitor Service St John's \$2,579, Gordon O'Keefe St John's \$4,763, Service Master of Nfld St John's \$46,621, Johnston Cleaners St Lawrence \$2,340.

Nova Scotia—

CARETAKING SERVICES Mr H Lingley Annapolis Royal \$2,280, Jet Janitor Service Antigonish \$8,937, Mr M Prevost Dartmouth \$4,128, Streakless Window Cleaning Service Halifax \$16,302, Servicemaster Maritime Ltd Halifax \$24,750, O'Connor's Cleaning Service Halifax \$20,590, O'Connor's Cleaning Service Halifax \$14,280, O'Connor's Cleaning Service Halifax \$2,800,

G Saltzman Kingston \$2,910, Mrs F Chetwood Lockeport \$2,350, W Nauss Mahone Bay \$2,340, D Dinito Middleton \$6,996, G McCaul Mulgrave \$2,400, Jet Janitor Service Sydney \$10,680.

New Brunswick —

CARETAKING SERVICES James Justason Blacks Harbour \$4,340, Capital Window Cleaners Fredericton \$4,256, F J Wilkins Fredericton \$3,936, Moncton Janitor Service Moncton \$4,540, Able Window Shine Ltd Saint John \$6,968.

Quebec—

CARETAKING SERVICES Omer Gagnon Amqui \$2,100, Thomas Tremblay Baie St Paul \$2,100, Denis Bernard Beauceville Est \$2,099, Gérard Corriveau Beebe \$2,250, André Gauthier Beloeil \$2,600, Edouard Bernard Bonaventure \$2,400, Leo L'Abbé Chambly \$3,136, Mr Sonitor Châteauguay \$4,028, Roland Hugron Cowansville \$2,520, René Robert Dorion \$4,250, Allied Building Cleaners Dorval \$13,000, Nation Wide Cleaners Dorval \$5,002, Charles Roy Forestville \$2,875, Service d'Entretien COJ Inc Hauterive \$14,920, Soc Lavage Gen Joliette \$3,160, St Leonard Window Clean Lafèche \$2,162, Mme Roger Drapeau La Pocatière \$2,100, Service Entr Gen Laprairie \$2,890, Benoit Bussièrès Louiseville \$4,390, Noel Pitre Mercier \$2,083, Mme Germaine Paris Mont-Joli \$4,920, Service Nettoyage de Bâtisse Enr Montmagny \$8,400, Vatakis Bros Montréal \$78,573, St. Leonard Window Clean Montréal \$9,770, Allied Bldg Cleaning Montréal \$11,517, Cartier Maintenance Montreal Contract \$117,600 Expenditure \$34,300, Consolidated Building Maintenance Montreal \$49,040, Gordon McEachern Montreal \$7,517, New World Maintenance Montreal \$16,958, Sanitor Ltée Montreal \$2,561, Windsor Bldg Montreal \$2,107, Dominion Landscaper Montreal \$16,309, National Wide Int Montreal \$197,644, Automatic Venetian Blind Montreal \$20,750, New System Towel Montreal \$11,435, Hygienic Coat & Towel Montreal \$2,088, Unik Roller Service Montreal \$2,509, Roland Leblanc New Richmond Station \$3,501, Wilfred Baileau Oka \$2,100, Place Bonaventure Place Bonaventure \$4,944, Gerard Lemay Québec \$4,284, Gerard Lemay Québec \$7,104, Corporation Sanibec Inc Québec \$3,437, Sanitation Gina Inc Québec \$40,682, Chalifour & Langevin Québec \$1,650, Lavage de Vitres Nat Inc Québec \$9,820, Alphonse Côté Roberval \$4,440, Roger & Maris Laforest Rivière du Loup \$27,563, Windsor Maintenance Roxboro \$5,917, Fernand Dumas Shefferville \$2,500, Service d'entretien Québec Metro Sillery \$33,251, Robert Crête Ste-Marie de Bece \$3,000, André Gauthier St Bruno \$2,880, Roland Roy St Félicien \$3,752, C National Engineering St Georges de Beauce \$4,011, Rolland Lépine St Jacques de Montcalm \$2,062, Raymond Vachon St Joseph de Bece \$2,340, Lorenza David St Leonard \$2,400, Maurice Lefebvre Sutton \$2,467, Nation Wide Victoria \$2,160, Vatakis Cherbourg Pro Serv Windsor \$2,349.

Capital Region—

CARETAKING SERVICES El Greco Building Cleaning \$12,450, Deluxe Building Services \$1,145, Three Stars Bldg Cleaning \$113,825, Faros Interior Maintenance Ltd \$2,487, Dutch Janitorial Services Ltd \$5,994, Faros Building Cleaning \$2,621, Superior Building Cleaning \$2,490, N C Building Cleaners \$7,467, Atlas Building Cleaning Co \$36,097, J E N Window & Interior Cleaning Limited \$5,612, N C C Building Cleaners \$2,499, Faros Building Cleaning Contract \$174,748 Expenditure \$86,514, Superior Building Cleaning Co \$2,783, Sanco Ltd \$6,440, City Cleaner Co \$14,664, Canadian Angus Battery Ltd Contract \$110,944 Expenditure \$62,457, Dustbane Enterprises Ltd \$4,126, Independent Building Cleaning \$24,927, Atlas Building Cleaning Co \$23,640, Capital Building Cleaning Co \$9,428, C A Fitzsimmons & Co Ltd Contract \$199,430 Expenditure \$80,384, Clean-View

PUBLIC WORKS—Continued

Building Services Contract \$176,569 Expenditure \$13,901, Express Building Cleaning Service \$6,021, Imperial Building Maintenance \$5,460, Capital Building Cleaning Co \$12,362, Canadian Angus Battery Ltd \$39,738, Superior Building Cleaning Co \$2,687, Ottawa Cleaners \$4,000, Metro Building Cleaning and Maintenance Co \$15,758, Dustbane Enterprise Ltd \$5,688, Atlas Building Cleaning Co \$11,975, Professional Building Cleaners Ltd \$9,850, Olympic Building Services \$12,301, Ottawa Cleaners \$9,536, Superior Building Cleaning \$9,843, Independent Building Cleaning Contract \$157,125 Expenditure \$75,402, Express Building Cleaning \$3,147, Eiffel Construction \$4,785, Skyscraper Maintenance Co \$6,079, Faros Building Cleaning Contract \$117,000 Expenditure \$58,500, Superior Building Cleaning \$3,015, Crown Building Cleaning \$8,254, Canada's Capital Building Cleaners \$30,145, Imperial Building Maintenance Ltd \$13,998, Allied Building Services Contract \$140,000 Expenditure \$46,667, Independent Building Cleaning \$2,600, Canada's Capital Building Cleaners \$8,444, Metro Building Cleaning and Maintenance Co \$2,343, Capital Building Cleaning Co \$7,372, Atlas Building Cleaning Co \$8,530, Atlas Building Cleaning Co \$8,703, Dustbane Enterprise Ltd \$4,378, Modern Building Cleaning \$27,900, Faros Building Cleaning \$19,650, Superior Building Cleaning \$3,325, El Grecor Building Cleaning \$13,062, Clean-View Building Services \$5,225, Ottawa Cleaners \$3,103, Canadian Angus Battery Limited Contract \$136,800 Expenditure \$57,000, Imperial Building Maintenance Limited Contract \$129,600 Expenditure \$12,591, Canada's Capital Building Cleaners \$8,704, Deluxe Building Services \$12,038, Canada's Capital Building Cleaners Company \$32,928, Clean-View Building Services Contract \$175,907 Expenditure \$83,028, Skyscraper Maintenance Co \$9,554, Albert O'Connell Alexander \$3,450, Michael J Fowler \$3,565, Nation Wide Interior Maintenance Company \$5,985, Professional Building Cleaners Contract \$189,414 Expenditure \$92,692, Skyscraper Maintenance Co \$7,834, Canadian Angus Battery Ltd \$50,122, Radcliff Realities Co Ltd \$3,392, Olympic Building Services \$9,933, Ottawa Building Cleaners \$6,869, Olympic Building Services \$2,960, Canadian Angus Battery Ltd \$11,850, Capital Building Cleaning Co \$3,825, J E M Window and Interior Cleaning Limited \$3,664, Express Building Cleaning Service \$3,113, Canadian Angus Battery Limited Contract \$175,725 Expenditure \$88,125, Superior Building Cleaning \$10,042, Metro Building Cleaning and Maintenance Company Contract \$103,988 Expenditure \$45,494, Clean-View Building Service \$5,072, Independent Building Cleaning \$3,185, Atlas Building Cleaning Co \$18,735, Canadian Angus Battery Ltd \$48,451, Faros Building Cleaners \$47,650, Olympic Building Services \$3,280, City Cleaning Company \$17,320, Clean-View Building Services \$31,361, Metro Building Cleaning and Maintenance Company Contract \$172,400 Expenditure \$76,113, Metro Building Cleaning and Maintenance Company \$10,862, Atlas Building Cleaning Co Ltd \$24,458, Allied Building Services Ltd Contract \$117,536 Expenditure \$59,422, Clean-View Building Services Contract \$126,155 Expenditure \$67,832, Olympic Building Services \$5,305, Mme Marie-Paule Naud \$2,025, Mme Yvonne Laflamme \$2,328, Crown Building Cleaning \$2,183, Capital Bldg. Cleaning Co \$7,028, Cafco Building Cleaning \$4,875, Professional Building Cleaning \$4,000, Professional Building Cleaning \$10,170.

Ontario Region Northern Ontario—

CARETAKING SERVICES W Kerr Taylor Blind River \$3,600, James Yonick Chelmsford \$3,300, Joseph Philbert Cobalt \$3,101, Earl Toal Cochrane \$8,000, Anna Bresson Espanola \$2,400, W E Boone Falconbridge \$2,400, R McLean Gore Bay \$2,417, J Gordon Geraldton \$5,869, L Rinard Haileybury \$2,850, American Can of Canada Marathon \$4,500, F H Durnnell Moosonee \$2,468, T Logan New Liskeard \$5,000, J W Byrnes Rainy River \$2,270, Modern Building Cleaners Sudbury \$11,340,

Margaret Simmer Terrance Bay \$2,388, D Trembley Thessalon \$3,600, Kings Cleaning Interior Thunder Bay \$12,300, Bay Window Cleaners North Bay \$2,100, L D Joynson Thunder Bay \$2,590.

Ontario Region Toronto—

CARETAKING SERVICES Success Janitor Service Acton \$4,980, W J Thompson Alliston \$3,438, Harrison Maintenance Aurora \$2,924, Wanda Hoag Bloomfield \$2,750, R C Pound Brighton \$3,250, Alfred Ambreau Britt \$2,120, Hunt Brothers Campbellford \$3,787, Blake Hetherington Colborne \$2,188, Napanee Office Cleaners Deseronto \$4,765, Anglo-Canadian Building Maintenance Etobicoke \$4,777, E M Thompson Fenelon Falls \$2,384, Continental Window Cleaning Gravenhurst \$4,500, Allied Building Services Hamilton \$10,560, Camilla Lewis Hamilton \$2,000, Mars Janitorial Service Hamilton \$18,150, Sanitor Limited Hamilton \$17,600, Splendor Cleaning Co Hamilton \$3,633, Acme Window Cleaners Kingston \$5,400, Malton Maintenance Malton \$4,680, North York Maintenance Newmarket \$10,456, Absolutely Spotless Maintenance Scarborough \$21,677, Mrs P Wall Stirling \$3,300, Bruce C Rundle Streetsville \$4,800, Ace Janitorial Service Toronto \$2,761, Allied Building Service Toronto \$23,682, Allied Building Service Contract \$174,936 Expenditure \$51,023, Allied Building Service Toronto \$34,380, Allied Building Service Toronto Contract \$163,786 Expenditure \$8,282, Allied Building Service Toronto Contract \$198,757 Expenditure \$49,689, Allied Building Service Toronto Contract \$177,760 Expenditure \$14,814, Allied Building Service Toronto \$22,220, Allied Building Service Toronto \$33,810, Aggressive Building Toronto \$6,324, Atlas Janitor Service Toronto \$2,750, Banfield Building Maintenance Toronto \$4,480, Clarkson Industrial Maintenance Toronto \$3,420, Industrial Window Cleaners Toronto \$2,538, Nation Wide Interior Maintenance Toronto \$8,185, Nation Wide Interior Maintenance Toronto \$49,110, New York Window Cleaners Toronto \$28,866, Sanitor Limited Toronto Contract \$174,936 Expenditure \$36,445, Sanitor Limited Toronto Contract \$163,786 Expenditure \$26,638, Sanitor Limited Toronto \$10,041, Sanitor Limited Toronto Contract \$121,774 Expenditure \$22,429, Three Star Cleaning Co Toronto \$4,852, Lam Young Toronto \$2,950, Hastings Caretaking Service Trenton \$2,145, Olympic Floor Cleaning Ltd Weston \$2,100, North York Maintenance Woodbridge \$2,585.

Ontario Region Southern Ontario—

CARETAKING SERVICES Lloyd N Dickson Arthur \$2,075, J D Pennington Jr Brussels \$2,400, Harry Haymuth Clinton \$2,875, Willard Card Dresden \$2,160, Ernie Jack Dundalk \$2,196, Leonards Glencoe \$2,491, James Sutherland Guelph \$6,690, Sam Paley Kingsville \$3,600, Circle Sales Janitor Kitchener \$28,224, Derkson Floor Care Leamington \$3,850, Gordon MacEachern London \$2,662, Modern Building Cleaners London \$11,936, Leonards London \$22,079, Modern Building Cleaners London \$39,563, H L Snider Niagara-on-the-Lake \$2,100, Glen Thuell Palmerston \$3,120, Leonards Parkhill \$2,350, Norman Kaufman Port Elgin \$2,100, W R Smith Preston \$5,038, Stewart G Taylor Ridgetown \$3,120, Centennial Floor Cleaning Service St Catharines \$2,532, Ambassador Building Cleaners Windsor \$4,004, Leonards Windsor \$12,490, Border City Window Cleaners Windsor \$2,186, Leonards Windsor \$8,250.

Western Region—

CARETAKING SERVICES Duthane Enterprises Ltd Edmonton Contract \$221,640 Expenditure \$46,175, Sani Building Maintenance Edmonton Contract \$231,940 Expenditure \$67,649, Advance Cleaning Services Ltd Regina \$32,040, Advance Cleaning Services Ltd Saskatoon \$26,220, Riteway Cleaning Service

PUBLIC WORKS—Continued

Ltd Saskatoon \$24,420, Dustbane Enterprises Ltd Saskatoon \$2,364, Allied Building Services Winnipeg \$22,375, Dustbane Enterprises Ltd Winnipeg Contract \$214,584, Expenditure \$107,292.

British Columbia—

CARETAKING SERVICES Vancouver Building Maintenance Abbotsford \$2,863, W E Francis Aldergrove \$2,640, R Williams Alert Bay \$3,416, Owl Janitor Ltd Burnaby \$2,160, A-1 Janitorial Service Burns Lake \$3,600, J Andrews Cache Creek \$2,712, Coin Cleaning Castlegar \$2,452, Vancouver Building Maintenance Chilliwack \$8,409, E & H Janitor Service Clonderdale \$3,204, John's Window Cleaning Coquitlam \$2,150, Quality Maintenance Co Courtenay \$6,875, C A Swanson Creston \$2,400, A & A Service Co Delta \$3,653, Gulf Island Window Cleaners Ganges \$2,000, J V Lowden Gibson's \$2,400, W H Ralph Grand Forks \$5,199, L Fujimura Greenwood \$2,400, Kleen Janitor Service Kelowna \$6,900, Vancouver Building Maintenance Longley \$2,934, Superior Maintenance Janitor Merritt \$2,000, Khanus Ishkirtara 100 Mile House \$2,475, Vancouver Building Maintenance North Vancouver \$4,158, A Faulds Oliver \$4,200, John's Window Cleaning Port Coquitlam \$2,750, Powell River Cleaners Powell River \$6,300, Banner Building Maintenance Prince Rupert \$18,900, J J Philip Prince George \$2,824, Thomas Lieney Rossland \$2,303, H Van Ommen Salmon Arm \$4,140, Mrs E Heikkila Stewart \$2,100, Chris Janitor Service Terrace \$5,197, A & A Service Co Vancouver \$15,873, John Abel Cleaning Service Vancouver \$5,436, American Building Maintenance Co Vancouver \$5,808, Banner Building Maintenance Vancouver \$23,882, Banner Building Maintenance Vancouver Contract \$287,928 Expenditure \$119,970, Best Cleaners & Contractors Vancouver \$14,732, Crystal Building Maintenance Vancouver \$49,943, Finch's Cleaning Vancouver \$2,100, Vancouver Building Maintenance Vancouver \$51,046, City of Vancouver Vancouver \$3,054, Best Cleaners & Contractors White Rock \$5,719, A & A Service Co Victoria \$2,897, Alco Building Maintenance Victoria \$3,600, Bob's Janitor Service Victoria \$2,688, Dowell's Cartage & Storage Victoria \$2,496, Excelsior Building Maintenance Victoria \$2,700, Scandinavian Janitor Service Victoria \$9,927, Super Cleaning Service Victoria \$15,100.

London, England—

CARETAKING SERVICES Cleaners Ltd London England \$97,336.

Ontario Region Toronto—

SANITARY SERVICES Mueller Salvage Co Agincourt \$13,388, Chemco Spray Scarborough \$22,404.

Quebec—

CONSULTANT FEES Huza-Thibault Blackpool \$3,413, Huza-Thibault Granby \$3,691, Ray Racine & Ass. Laval \$4,639, Jefferies Benitz Montreal \$6,065, Jacques Couriveau Montreal \$5,150, Huza-Thibault Montreal \$2,046, Huza-Thibault St Jérôme, \$2,700, Jefferies Benitz St Laurent \$2,139, E Brais Montreal \$5,919, R Brouillette & M Parizeau Montreal \$5,882, G Gagnon Montreal \$6,555, L Hazan Montreal \$6,382, R Kent Montreal \$6,195, Techniques d'Organization et de Rendement Ltée Montreal \$2,403, E Marcotte Montreal \$4,025, R Marquette Montreal \$4,419, R Payette Montreal \$4,753, V Schriber Montreal \$3,626, R Baronet Montreal \$2,676, Beaulieu, Lambert & Tremblay Montreal \$2,432, R C Betts Montreal \$2,400, Betts Beaudoin Cash Montreal \$20,982, F Bittar Montreal \$2,478, A Blauer Montreal \$10,625, Blauer & Ass Montreal \$49,558, S Carruthers Montreal \$2,121, D Cash Montreal \$5,000, J G Coutu Montreal \$3,159, Doluish Longpré Marchand Stewart Bourke Montreal \$3,107, G Dumont Montreal \$4,819, I Hersz Montreal \$3,380, J P Huza Montreal \$10,000,

Huza-Thibault Montreal \$45,390, Raymond Joyal Montreal \$2,478, A R Dartz Montreal \$8,400, A Kofman Montreal \$10,688, G Labrosse Montreal \$3,455, Lalonde Girouard Letendre & Ass Montreal \$39,630, P Lambert Montreal \$2,432, A Laporte Montreal \$3,868, D Larocque Montreal \$2,068, Leblonc Montpetit Lagacé & Ass Montreal \$7,429, R Lepage Montreal \$2,450, Maintick Inc Montreal \$34,550, N Maraghi Montreal \$2,852, Leo Scharry Montreal \$10,625, Scharry-Owmet Montreal \$17,875, Schrier & Hessler Montreal \$12,952, S Schulz Montreal \$4,196, A Schrimshaw Montreal \$5,312, G Sfaellos Montreal \$7,101, F Shaikh Montreal \$2,128, A Sheikh Montreal \$2,126, F N Smith Montreal \$5,628, Maurice St-Onge Montreal \$7,975, H Streubel Montreal \$4,549, S Swida Montreal \$6,301, A Thibodeau Montreal \$2,584, John Thomas Montreal \$4,364, Stephen Tokes, Montreal \$4,089, Claudette Toth Montreal \$3,912, Treno Tonill Montreal \$6,995, A O Trépanier Montreal \$6,707, Gilles Turcotte Montreal \$2,838, G Vatakis Montreal \$6,304, E P Warren Montreal \$3,840, T Wolf Montreal \$2,178, A Woolham Montreal \$3,042.

Capital Region—

CONSULTANT FEES V Languois A St Denis Tourraine Training Centre \$5,191, John J Lund National Printing Bureau \$2,385, Varnich Cliff Street Heating Plant \$2,468, V Triciokis Accommodation (Personal Contract) \$4,000, G H Brown Postal Terminal Alta Vista \$4,407, A Gallop Kenson \$7,371, Reid Sperry Gyroscope \$2,117.

British Columbia—

CONSULTANT FEES D W Thomson & Co Ltd Vancouver \$2,638.

Ontario Region Toronto—

CONSULTANT FEES Bregman & Hamann Don Mills \$2,095, D J MacDonald Islington \$2,900, Dunlop Wardell Matsui Aitken Toronto \$2,500, Danis Hicks and Ass Ltd Toronto \$2,568.

Nova Scotia—

PROTECTION SERVICES Canadian Corps of Commissioners Halifax \$17,506.

New Brunswick—

PROTECTION SERVICES Canadian Corps of Commissioners Saint John \$3,486.

Quebec—

PROTECTION SERVICES Canadian Corps of Commissioners Montreal \$78,157, Dominion Electric Montreal \$26,458, Sécurité Phillips Montreal \$3,435.

Capital Region—

PROTECTION SERVICES Canadian Corps of Commissioners Arnprior \$18,110, Dominion Electric Protection Geological Surveys \$2,432, Dominion Electric Protection Neatby \$3,079, Dominion Electric Protection Surveys & Mapping \$3,292, Canadian Corps of Commissioners Data Computer \$4,598, Dominion Electric Protection Central Pay Office \$3,019, Dominion Electric Protection Sir Charles Tupper \$2,487, Canadian Corps of Commissioners Plouffe Park Shops \$2,374, Dominion Electric Protection R.C.M.P.-Alta Vista \$3,572, Canadian Corps of Commissioners Jackson \$11,056, Dominion Electric Protection Number Eight \$2,024, Dominion Electric Protection Trade & Commerce \$2,388, Dominion Electric Protection "C" Building \$2,005, Dominion Electric Protection Printing Bureau \$4,689, Universal Alarm National Library \$2,640, Canadian Corps of Commissioners Supreme Court \$4,233, Dominion Electric Protection East Block \$2,687, Dominion Electric Protection Mint \$2,780, Dominion Electric Protection Various Buildings \$108,301.

PUBLIC WORKS—Concluded*Headquarters—*

PROTECTION SERVICES Canadian Corps of Commissionaires Ottawa \$26,437.

Ontario Region Toronto—

PROTECTION SERVICES Canadian Corps of Commissionaires Hamilton \$9,345, Reliable Exterminators Toronto \$5,310, Federal Alarms Limited Willowdale \$3,477.

Western Region—

PROTECTION SERVICES Metropolitan Investigation Security (Canada) Ltd Churchill \$32,278.

Capital Region—

MISCELLANEOUS Miss Stacey Accommodation \$21,477, Miss Stacey Ottawa Operations \$6,790.

Western Region—

MISCELLANEOUS C N I B Churchill \$412,420.

MARINE PROGRAM

PROTECTION Canadian Corps of Commissionaires Esquimalt \$24,828.

RODMAN Aubut Pierre Montreal \$4,139.

SPECIFICATION WRITER Brathwaite A F Montreal \$3,415.

CONSULTANT Corbeil Marcel Montreal \$2,022.

TECHNICAL Fourcaudot A Montreal \$5,280

TECHNICIAN Fournier Ben Montreal \$4,352.

RODMAN Garciau G Montreal \$2,672.

DRAFTSMAN Hill J Montreal \$2,100.

RODMAN Loiselle Guy Montreal \$4,238.

DRAFTSMAN Marcas J A Montreal \$4,513.

TECHNICIAN Moreau Marcel Montreal \$4,320.

TECHNICIAN Simard Ryan Montreal \$4,338.

WAVE CLIMATE STUDY E M R Ottawa \$20,127.

INSPECTIONS E S Stephenson Saint John \$2,763.

WAVE CLIMATE STUDY B C Research Vancouver \$9,380.

WAVE CLIMATE STUDY Unies Ltd Winnipeg \$5,000.

REGIONAL ECONOMIC EXPANSION

Payments by services with individual payments of \$2,000 or over were:

ARTIFICIAL INSEMINATION SERVICES \$5,055—Eagle Lake Animal Breeders Co-op Dodsland Sask \$2,250, Stonewall Artificial Breeders Ltd Stonewall Man \$2,805.

CATERING SERVICES \$8,840—Dominion Catering Company Ltd. Toronto \$8,840.

COMMISSIONNAIRE AND PROTECTIVE SERVICES \$12,500—Canadian Corps of Commissionaires Regina \$12,500.

CONSULTANT SERVICES \$736,332—Acres Atlantic Limited Halifax \$9,400, Algonquin College Ottawa \$3,000, Atlantic Provinces Economic Council \$18,910, David S Barrows Fredericton \$15,148, John Brander Fredericton \$2,480, Brown Okamura and Associates Ltd Lethbridge Alta \$3,105, Peter Cameron Ottawa \$4,970, Robert Campbell Rodney Ont \$5,000, Lino Celeste Saint John N B \$18,873, Certec Incorporated Montreal \$86,138, R C Cobb Ottawa \$2,490, Robert L Comeau Halifax \$5,993, Government of Canada—Computer Services Bureau \$34,537, Concordia Estates Ltd Montreal \$4,950, Dr Parzival Copes Burnaby B C \$8,678, G A Corriveau Montreal \$8,195, Thomas

J Courchene London Ont \$5,200, Arun Datta Fredericton N B \$3,010, De Leuw Cather and Company Ottawa \$46,379, Ernst and Ernst Montreal \$25,000, Fenco Montreal \$3,088, R K Fletcher Saint John N B \$31,060, Foundation of Canada St John's \$5,261, R M French and Associates Ltd St John's \$4,044, Gorman-Butler Associates Ltd St John's \$3,380, B Greenberg Ottawa \$3,554, Rex E Grose Toronto \$23,239, Benjamin Higgins Montreal \$4,050, C D Howe Co Ltd Montreal \$4,744, IBM Canada Ltd Toronto \$88,063, K L Johnson Montreal \$4,301, Kates Peat Marwick and Company Montreal \$15,500, H K Larson Fredericton N B \$2,513, Maxwell Mackenzie Montreal \$6,779, James F MacLaren Limited Toronto \$2,308, Norman J McCartney Ottawa \$17,204, J S Merret Winnipeg \$4,950, William Middler Grand Prairie Alta \$18,922, Moody Moore Duncan Rathay Peters Christie Winnipeg \$2,984, Wilfred Ndongko Ottawa \$4,500, Newfoundland Design Associates Ltd St John's \$6,817, R J Noah Associates St John's \$9,719, Placentia Area Development Corp Placentia Nfld \$4,750, Reid, Crowther and Partners Ltd Montreal \$24,576, Vincent P Rossiter Ottawa \$5,365 Softwarehouse Ltd Ottawa \$17,690, G T Steenson Vancouver \$2,900, University of Toronto \$57,051, Dr A Vanterpool Edmonton \$4,218, Emerson L Ward Toronto \$15,295, John D Wells Silver Spring Maryland USA \$3,051.

DATA PROCESSING SERVICES \$337,428—Alphatext Systems Limited Ottawa \$13,221, Government of Canada—Computer Services Bureau \$324,207.

ENGINEERING SERVICES \$30,287—Defence Construction Limited Ottawa \$13,910, G E Frail Amherst N S \$16,377.

EXHIBIT AND DISPLAY SERVICES \$28,972—Andre Carriere Ottawa \$3,879, Marc Chiasson Ottawa \$3,240, Paul Delaney Ottawa \$8,208, Robert Larivière Hazeldean Ont \$5,381, Robert Mondor \$4,192, Jochelyn Trudel Arvida Que \$4,072.

HONORARIUM \$5,000—W Y Smith (Chairman of Atlantic Development Council) \$5,000.

JANITORIAL SERVICES \$4,846—Professional Cleaning Services Ltd Saskatoon Sask \$4,846.

LEGAL SERVICES \$12,811—G V La Forest Edmonton \$12,811.

PHOTOGRAPHY SERVICE (AERIAL SURVEYS) \$43,551*—Capital Air Surveys Limited Ottawa \$6,505, Lockwood Survey Corporation Limited Toronto \$13,009, Northwest Surveys Corporation (Yukon) Ltd Edmonton, \$7,255, Sparton Air Services Ltd \$3,489, Western Photogrammetry Ltd Regina \$13,293.

*Note: PFRA recovered \$41,577 from Department of Fisheries and Forestry under agreement with DREE (PFRA) and the Sask.-Nelson Basin Board.

SCIENTIFIC AND RESEARCH SERVICES \$39,958—Jack Avery Ottawa \$4,260, Mme Albert Beaudet Ottawa \$4,495, Bernard L Brown Waterloo Ont \$2,092, Carlton Opinion Research Services Ltd \$6,139, John F Earl Fredericton \$2,156, Dr Albert Kristjanson Winnipeg \$2,452, The Laurentian Institute for Social and Economic Development Inc Ottawa \$3,000, Gilles Pacquet Ottawa \$3,363, C Keith Reyes Halifax \$2,528, Dr P J Thair Saskatoon Sask \$2,429, Dr W Walsh Kentville N S \$2,474, Jean-Pierre Wampach Que \$2,100, Dr P A Wright Guelph Ont \$2,470.

The following members of the Canadian Council on Rural Development were paid per diem rates of \$50:

Dr Helen C Abell, Jane A Abramson, Dr N R Baker, Gerard Barbin, Dr E A Barry, E A Boden, Dr Tom N Brewis, T R Carter, C E Clark, Estelle A Coates, Fenton Crydermann, Gordon J Cummings, Dr Marcel Daneau, Dr Gerald Fortin, Gavin Henderson, Dr J A Jenkins, David Kirk, René Laforest, F K Légaré, Gordon A MacEachern, Rev J N MacNeil, Dr Norman H Morse, C Gordon O'Brien, Jean-Paul Plante, Robert Raynauld, N R Richards, E G Shorter, Don Snowden, Lionel Sorel, Michael Wheeler.

SECRETARY OF STATE

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$145,866—Affleck, Desbarats Dunokopoulos, Lebensold, Sise (awarded through the Department of Public Works) Montreal \$25,318. Break Pain & Watt Ltd Toronto \$37,276, Canadian Scene Toronto \$11,894, R Chalmers Ottawa \$2,481, John Doherty & Co Ottawa \$2,485, N Fontaine—Dubé Montreal \$2,950, Frazer Audiovision Ltd Toronto \$2,175, H Hames Ottawa \$3,921, L & R Associates inc Montreal \$2,240, Miss Stacey Ottawa \$12,188, G Pineau Outremont Que \$6,440, Planned Graphics Ltd Ottawa \$2,240, O Siddiqui Ottawa \$2,000, C Tessier Vanier \$10,660, Victor Comptometer Co Galt Ont. \$2,692, M Wagner Ottawa \$2,250, A Wilkinson Montreal \$2,000

COURSES AND SEMINARS \$14,676,

PROTECTION SERVICES \$20,734—Canadian Corps of Commissioners Ottawa \$20,734.

MISCELLANEOUS SERVICES \$35,249.

BILINGUALISM DEVELOPMENT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$800,164—Association Des Universités et Collèges du Canada Ottawa \$558,933, G Charette Ottawa \$5,218, G Chartrand Ottawa \$8,856, R Duhamel Rockliffe Ont \$37,600, P Fox Toronto \$3,150, W H Hickman Victoria \$2,700, M Joubert Montreal \$2,400, L Lemieux Ottawa \$9,861, L McEwen Saskatoon Sask \$3,675, J Meislova Montreal \$2,000, R H B Morency Ottawa \$12,000, N M Morrison Ottawa \$20,221, A Savoie Moncton N B \$3,600, M Simoneau Rockland Ont \$6,206, H D Smith Truro N S \$4,575, R St-Denis Ottawa \$4,200, Société Franco Manitoabaine St-Boniface Man \$5,000, P Sylvestre Ottawa \$2,815, Victor Comptometer Ltd Galt Ont \$3,094, S Villeneuve Gatineau Que \$3,872.

COURSES AND SEMINARS \$346.

PROTECTION SERVICES \$20,919—Canadian Corps of Commissioners Ottawa \$20,919.

LEGAL SERVICES \$1,625.

MISCELLANEOUS SERVICES \$8,012—University of Ottawa \$3,990.

ARTS AND CULTURAL SUPPORT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$22,512—Miss Stacey Ottawa \$9,928, J C Patton Ottawa \$2,400, N Powley Ottawa \$2,375, R R Schubert Ottawa \$4,030.

COURSES AND SEMINARS \$75.

PROTECTION SERVICES \$158.

MISCELLANEOUS SERVICES \$6,553.

EDUCATION SUPPORT PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$61,518—J A Corry Ottawa \$3,750, J-M Martin Quebec \$13,599, D C Munroe Ottawa \$28,558, B Neatby Ottawa \$2,800.

COURSES AND SEMINARS \$595.

MISCELLANEOUS SERVICES \$267.

TRANSLATION PROGRAM

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$63,897—Manpower Services Ltd Ottawa \$9,920, Miss Stacy Ottawa \$30,100.

INTERPRETERS' FEES \$23,375—D Goulet Ottawa \$3,675, G J Harder Ottawa \$2,579.

TRAINING AND EDUCATIONAL SERVICES \$64,569.

OUTSIDE TRANSLATOR FEES \$944,719—Academic Translation Centre Ottawa \$7,797, R Archimbaud Ottawa \$3,001, I Arnold Ottawa \$2,083, V Bamber Calgary Alta \$2,730, R Baranowski Winnipeg

\$2,325, A H Beaubien Montreal \$3,497, J P Begin Gatineau Point Que \$5,805, C Bellemare Ottawa \$4,659, R S Benais Sudbury Ont \$5,854, M T Bennett Ottawa \$2,275, P Benoit Ottawa \$4,104, E Bernard Montreal \$7,717, Bilingual Services Registered Ottawa \$21,756, P Bitossi Ottawa \$5,596, R Blais Hull Que \$2,260, M Boisvert Ottawa \$3,045, J Bourque Ottawa \$3,798, P Bousquet Sillery Que \$20,512, I Bowling Ottawa \$2,315, P F Bruggemann Ottawa \$6,167, J U Burnham Chalk-River Ont \$2,346, M Carriere Ottawa \$2,262, M C Cartwright Kingston Ont \$2,232, L Castonguay Hull Que \$5,289, G G Chamaillard & Associates Ottawa \$8,720, J P Charbonneau Ottawa \$3,400, Duflo C Charles Toronto \$4,218, Charlez Translation Ltd Toronto \$11,810, L Charpentier Montreal \$3,790, M Cheng Ottawa \$2,153, G Clam Ottawa \$6,215, G H Classen Ottawa \$10,702, M J O Conen Ottawa \$2,721, Corporate Translation Bureau Montreal \$6,414, N Côté Montreal \$2,082, G Courtel Kanata Ont \$8,636, R Couture Hull Que \$2,860, A Covacs Ottawa \$5,266, M De La Jonquière Montreal \$4,848, P Dermine Hull Que \$2,527, J M Desrochers Ottawa \$2,366, M Devarent Ottawa \$2,143, A Deveault Hull Que \$5,656, J Dokladalova Groton U S A \$2,059, G Dunn Hull Que \$7,775, A Etienne Montreal \$2,247, C Ferland Ottawa \$2,464, K Finch St-Hilaire Que \$2,853, J P Fortin Ottawa \$2,383, Tradde Franco Ottawa \$13,118, L E Fratta Ottawa \$2,092, S O W Fritseh Ottawa \$4,224, Kazue Furuya Toronto \$2,173, J Gallo Ottawa \$2,478, J-M Gaulin Hull Que \$2,281, F Gauthier Aylmer Que \$3,955, G Gravel Ottawa \$6,627, C J Gerriden, Ottawa \$4,236, M Giroux Gatineau Point Que \$7,776, E Goffart Ottawa \$3,915, Mineo Goto Toronto \$3,412, D Goulet Ottawa \$4,761, M Haesaerts Ottawa \$2,950, G J Harder Ottawa \$6,111, O Henault Ottawa \$2,365, A Hendrickx Ottawa \$8,129, D K Hessel Ottawa \$5,512, J Horvath Ottawa \$3,848, C Hudon Ottawa \$8,363, P Hyde Ottawa \$11,366, M Inaba Montreal \$3,732, M Iswolsky Ottawa \$3,091, K Jawolsky Ottawa \$3,208, N Jemetz Toronto \$2,075, M Kalab Ottawa \$2,388, M Kanellakos Ottawa \$6,445, O Kellner Ottawa \$2,866, M J Kruzynski St-Hilaire Quebec \$12,834, L Lacombe Ottawa \$2,982, L Lamontagne Ottawa \$7,504, G Larre Touraine Que \$5,333, P Lequelléc Lucerne Que \$4,439, Les Traducteurs Médicaux Inc Montreal \$4,730, T Leszezynski Ottawa \$2,890, H Levendel Ottawa \$2,920, W P Loofs Trail B C \$3,586, L Lozano Guelph Ont \$2,256, J Mackinnon Victoria \$2,097, M Mackinnon Ottawa \$3,370, J M MacLennan London England \$6,515, G Maheux Montreal \$2,069, M A Malecki Ottawa \$4,969, A Malysheff Ottawa \$12,011, S Matsumura Ottawa \$2,156, E S McMaster Vancouver \$3,220, J A Meunier Ottawa \$2,376, Mhun & Associates Ltd Montreal \$5,036, R Mignault Hull Que \$2,007, S Milne Carp Ont \$2,564, F Morghese Ottawa \$2,980, K Mori Ottawa \$4,433, A Morrisette Hull Que \$7,111, N T Morrow Ottawa \$3,030, A Mugnier Montreal \$3,497, L Muller Ottawa \$6,862, V N Nerrasoff Montreal \$15,628, G Neray Montreal \$9,471, G Nishimura Ottawa \$2,445, O Noriko Vancouver \$4,015, J Nowosielski Montreal \$4,095, J Odehnal Ville La Salle Que \$3,320, J-P Ollivier Ottawa \$2,138, J Omholt Ottawa \$2,060, Yun-Caong Pan Toronto \$2,111, I I Pankuyzen Scarborough Ont \$3,597, P Paradis Montreal \$3,392, C Pardons Ottawa \$2,331, R Payer Williamstown Ont \$5,305, F Phaneuf Montreal \$3,155, E Plante Ottawa \$4,727, A Potvin Hull Que \$5,617, L Poulin Ottawa \$4,779, G O H Poulsen Ottawa \$2,320, R Robichaud Ottawa \$2,676, A Rochon Hull Que \$3,375, D Ropke Sault Ste Marie Ont \$2,486, J E Ropking Kingston Ont \$4,376, R Sabljak Belo Horizonte N G Brasil \$4,375, P Sabourin Ottawa \$2,158, J L Schwartz Ottawa \$8,618, L Séguin Ottawa \$2,171, K Shimizu Ottawa \$4,210, M Simmers Willowdale Ont \$4,369, S I Solomon Montreal \$7,835, C Spencer Ottawa \$6,300, J Steinhauer Ottawa \$2,082, D Su Ottawa \$2,596, J Survilla Ottawa \$2,381, P Tessier Gatineau Que \$2,927, W Todd Ottawa \$5,420, J W Tomaszewski Ottawa \$6,465, Transcripta Inc Sherbrooke Que \$3,584, Transscrib Verdun Que \$3,159, J P Trudel Hull Que \$2,930, W Tully Ottawa

SECRETARY OF STATE—Continued

\$2,878, I Viita Vanier Ont \$3,496, R E W Volmer Orleans Ont \$3,020, R Wesemael Lucerne Que \$2,829.

MISCELLANEOUS SERVICES \$762.

CITIZENSHIP DEVELOPMENT PROGRAM

Consultants and contract research services \$127,050—A Bram Appel Montreal \$2,700, A Bearrobe Ottawa \$4,000, Canadian Association of Adult Education Toronto \$9,850, N Kinsella Fredericton \$4,500, W J Kurchak Ottawa \$5,649, M Maryse Ottawa \$2,000, Michael McCabe Ltd Ottawa \$5,000, Miss Stacey Ottawa \$13,231, Office Overload Co Ltd Ottawa \$14,207, D Palita Ottawa \$2,555, Patrick Watson Enterprise Carleton Place Ont \$5,868, TAS Personnel Pool Ottawa \$8,152, H Walden Ottawa \$11,100.

TRAINING AND EDUCATIONAL SERVICES \$11,239.

MISCELLANEOUS SERVICES \$5,561.

CITIZENSHIP REGISTRATION PROGRAM

LEGAL SERVICES \$5,775—H A Hubbard Ottawa \$4,999.

CONSULTANTS AND CONTRACT RESEARCH SERVICES \$41,809—Programmed Learning of London Toronto \$10,835, R L Watts Kingston Ont \$2,684.

TRAINING AND EDUCATIONAL SERVICES \$1,448.

PROTECTION SERVICES \$4,136—Canadian Corps of Commissioners Ottawa \$4,136.

MISCELLANEOUS SERVICES \$1,037.

Canadian Film Development Corporation

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING FEES \$4,085—H J Eiley & Co Ltd \$2,485.

ADVISORS FEES \$17,826—C Adams \$4,723, C Rasselet \$12,896.

CONSULTANT FEES \$15,350—W Cohen \$15,350.

LEGAL FEES \$3,436—Riel Bissonnette Vermette & Ryan \$2,726.

Canadian Radio-Television Commission

Payments by services with individual payments of \$2,000 or over were:

CONSULTANT SERVICES \$406,653—Auger et Compagnie Ltée Ottawa \$4,800, Bélanger Chabot Nobert Angers et Associés Inc Montreal \$25,600, S S Benzekri Ottawa \$2,250, R Bergeron Montreal \$11,040, A Breton Toronto \$3,900, E Chisholm Toronto \$2,088, Earthrise Inc Ottawa \$5,000, S Epstein Montreal \$26,000 C Esterez Montreal \$3,900, A D Gagnon Associates Ottawa \$31,310, P Gossage Willowdale Ont \$13,160, J Grierson Montreal \$2,250, T R Hart Don Mills Ont \$27,270, N W Harvison Lachine Que \$10,800, S Jetchick Sillery Que \$20,970, P E Lamy Ottawa \$3,900, G R Lefebvre Hull Que \$12,941, A Martin Ottawa \$9,133, L Martin-Côté Ottawa \$2,700, J Miedzinski Baie d'Urfe Ste-Anne de Bellevue Que \$7,000, S Newman \$10,470, G Nystrom Ottawa \$2,115, Orbafilm Limited Montreal \$3,640, Raymond Chabot Martin Paré et Associés Montreal \$24,202, R A Reinhart London Ont \$15,240, C Richards Ottawa \$2,967, F Rivard Montreal \$7,800, P S Ross and Partners Toronto \$13,695, A A Shea Ottawa \$3,055, Sorécom Inc Montreal \$22,000, K B Sweet Ottawa \$3,135, W J VanVeen Ottawa \$3,480, Vickers and Benson Limited \$12,825, G Vinet Laval Que \$2,187, George A Welch and Company Ottawa \$5,563. Contract (1967-68): Bureau d'Informatique et de Recherche Opérationnelle Quebec \$356,000, expenditure \$35,062, to date \$353,673.

LEGAL SERVICES \$52,658—Stephen Borins Toronto \$6,187, Chappell Walsh and Davidson Toronto \$2,665, Gilbert Magnan and Beaubien Montreal \$5,239, Lawrence and Shaw Vancouver

\$2,940, McCarthy and McCarthy Toronto \$3,871, Palmer O'Connell Leger Turnbull and Turnbull Saint John N B \$12,933, Riel Bissonnette Vermette and Ryan Montreal \$2,252 Strathly Archibald Seagram and Cole Toronto \$3,776, White Bristol Beck and Phipps Toronto \$7,490.

MEMBERSHIP FEES \$11,867—BBM Bureau of Measurement Toronto \$11,700.

ORAL TRANSLATION SERVICES \$16,605—Germaine Plouvier Montreal \$4,855, Josée Van Amerigen Toronto \$3,100.

PROTECTION SERVICES \$4,361—Canadian Corps of Commissioners Ottawa \$4,361.

REPORTING SERVICES \$19,326—L A Gillespie Ottawa \$19,326.

SECRETARIAL AND OFFICE SERVICES \$40,047—Office Overload Co Ltd Ottawa \$13,843, Stacey Personnel Ottawa \$26,204.

TRAINING EDUCATIONAL SERVICES \$15,171—Berlitz School of Languages Ottawa \$8,899, Government of Canada—Bureau of Staff Development and Training Ottawa \$2,325.

MISCELLANEOUS SERVICES \$20,412—G G Chamaillard et Associés Ottawa \$2,409, Tweedy Transfer and Storage Ottawa \$8,196.

National Library

Payments by services with individual payments of \$2,000 or over were:

DATA PROCESSING SERVICES \$54,022—Government of Canada—Computer Services Bureau \$36,785, Alphatext Systems Limited Ottawa \$14,429, I B M Canada Limited Don Mills Ontario \$2,808.

OTHER BUSINESS SERVICES \$37,803—E H Morton Ottawa \$7,433, Smith Irwin & Conley Limited Smiths Falls Ont \$12,158, T J Wagner \$2,814.

TUITION AND OTHER FEES \$2,864.

HOSPITALITY \$4,162.

MISCELLANEOUS \$12,599.

National Museums

Payments by services with individual payments of \$2,000 or over were:

CONSULTANT SERVICES \$107,475—J Arnold Ottawa \$2,000, M Audet Quebec \$2,116, P Brieger Toronto \$4,000, Government of Canada—Department of Supply and Services \$7,000, National Film Board \$11,500, Interdesign Limited Don Mills Ont \$46,597, Janus Museum Consultants Toronto \$2,000, K Peacock Ottawa \$12,000, P Verdier Montreal \$9,509.

DESIGN AND DISPLAY SERVICES \$106,543—Interdesign Limited Don Mills Ont \$75,243, C Gagnon Montreal \$10,000, Leon Goldik Limited Beaconsfield Que \$2,500.

MOTION PICTURE PRODUCTION SERVICES \$120,884—Government of Canada—National Film Board \$120,131.

SECURITY SERVICES \$573,627—Canadian Corps of Commissioners Ottawa \$324,896, National Protective Service Ottawa \$248,616.

MISCELLANEOUS SERVICES \$805,127—K Ames Pullman Washington D C USA \$3,600, Amon Carter Museum Fort Worth Texas USA, \$4,013, J Aniskowicz Hull Que \$2,600, J Arnold Ottawa \$4,494, Artelle Transfer Ottawa \$11,550, A Bailey Ottawa \$4,600, K Baker Ottawa \$3,608, J Beaumont Ottawa \$2,484, G Beaupre Laval \$7,354, J Beavis Ottawa \$3,912, D Bird Ottawa \$4,200, P Bleeks Ottawa \$2,085, D Borowyk Ottawa \$4,675, H Boivin Ottawa \$3,410, D M Boston London U K \$2,500, A Bouchard Ottawa \$3,830, N Boudreau Rosemère Que \$6,704, E Bourcet Quebec \$2,000, A J Burke Ottawa \$4,398, J Burns Ottawa \$7,350, M Byrne Ottawa \$2,704, S Campbell Ottawa \$3,600, Government of Canada—Canadian Government Photo Centre Ottawa \$4,912, M V Caola Tarrytown N Y USA \$2,000, G Cardinal Ottawa \$8,664, Cercle Universitaire Ottawa \$2,531,

SECRETARY OF STATE—Concluded

D Charbonneau Hull Que \$4,860, M Clemence Ottawa \$3,000, Computel Systems Ottawa \$2,560, K C Dawson Thunder Bay Ont \$3,210, H Devereux Toronto \$3,000, Dominion Electric Ottawa \$3,364, P Donahue Madison Wis USA \$4,600, E Drolet Ottawa \$2,262, C Dupuis Ottawa \$3,930, I W Ebbett Ottawa \$2,730, John Evans Photography Ltd Ottawa \$15,289, H A Feit Montreal \$3,120, K Fenwick Ottawa \$4,455, C H Fernando Waterloo Ont \$2,000, M C Finlay Ottawa \$3,726, J A Frisch Detroit Mich USA \$2,250, S Gadd Ottawa \$2,288, W Gadsby Ottawa \$4,000, Allan Gill and Company Ltd Ottawa \$11,894, L Goldik Ltd Beaconsfield Que \$4,000, R Goodwin Ottawa \$13,200, D Granger Montreal \$2,000, D Groh Ottawa \$5,150, Guillon Designers Montreal \$8,000, Information Science Industry Ottawa \$10,246, R Inglis Peterborough Ont \$3,645, International Exhibition Foundation Washington D C USA \$5,555, C Jessop Ottawa \$8,750, Mrs D Keenlyside Calgary Alta \$2,700, C Kirby Ottawa \$3,884, R K Kiyooka Vancouver \$2,500, E Krelina Ottawa \$2,930, G Lambton Ottawa \$3,850, A Letellier Carlsbad Springs Ont \$9,350, E Lower Ottawa \$7,000, D Livermore Ottawa \$2,400, K R Lynch Newington Ont \$3,000, I Macak Ottawa \$5,000, J Maddox Ottawa \$5,580, H Mahler Ottawa \$2,400, Manpower Services Ottawa \$5,242, U Mayrs Lucerne Que \$3,518, C McClellan Madison Wis USA \$4,000, Mrs J McLarty Ottawa \$3,525, J Mesheau Ottawa \$4,435, R G Middleton Marion North Carolina USA \$2,700, Modern Building Cleaning Ottawa \$17,982, Morrison Lamothe Ottawa \$5,805, A R Murray Saskatoon Sask \$2,000, R Noblet Bells Corners Ont \$3,120, W Noice Kemptville Ont \$4,000, Office Overload Ottawa \$7,038, B O'Neal Ottawa \$3,155, F Pannekoek Edmonton \$2,400, J Peck Ottawa \$2,400, Polyfiber Ltd Renfrew Ont \$25,259, B Preston Halifax \$3,800, A Price Ottawa \$2,400, A Pritz Ottawa \$2,584, S Racine Ottawa \$2,750, Sanco Limited Ottawa \$3,607, B Salmon de Friedberg Toronto \$2,100, Saskatchewan Research Council Saskatoon Sask \$2,000, F Saunders Ottawa \$4,575, Seagram Distillers Toronto \$2,253, A Sevigny Montreal \$2,300, J Smrekar Ottawa \$4,386, M St Amour Ottawa \$3,390, M Scott Ottawa \$2,100, A H Stryd Calgary Alta \$3,960, E L Syms Edmonton \$3,000, Systems Concepts Ottawa \$12,060, N Takeuchi Ottawa \$11,391, J Tappin Ottawa \$3,765, T A S Personnel Pool Ottawa \$4,814, S Theriault Ottawa \$3,059, A Todd Carleton Place Ont \$9,700, A Weerasinghe Ottawa \$2,821, G Wenzel Winnipeg \$3,200, J Williams Ottawa \$3,250, E Woodhead Ottawa \$3,325, D Wyatt Toronto \$3,600, I Van Lierde Ottawa \$2,875, D R Vohra Rouyn Que \$2,175.

Public Archives

Payments by services with individual payments of \$2,000 or over were:

COMMISSIONAIRE SERVICES \$141,935—Canadian Corps of Commissioners Ottawa \$141,935.

DATA PROCESSING SERVICES \$12,970—Government of Canada—Computer Services Bureau \$3,973, Alphatext Systems Limited Ottawa \$8,978.

OTHER BUSINESS SERVICES \$14,821—A Scott Ottawa \$3,131, B Hamelin Ottawa \$8,475, A de G Languedoc Ottawa \$2,295.

TUITION AND OTHER FEES \$7,285.

HOSPITALITY \$2,251.

MISCELLANEOUS \$10,501.

Public Service Commission

Payments by services with individual payments of \$2,000 or over were:

COMMISSIONAIRE SERVICES \$130,125—Canadian Corps of Commissioners Ottawa \$130,125.

COMPUTER SERVICES \$14,493—Educational Testing Princeton N J U S A \$3,766, Softwarehouse Ltd Ottawa \$5,000, Tryon-Bailey Associates Inc Boulder Colorado U S A \$2,755.

CONSULTANT SERVICES \$138,022—S Anderson Ottawa \$2,556, J Baudot Montreal \$2,050, N Coates Ottawa \$14,538, G D'Aoust Montreal \$2,150, H Egghart Ottawa \$2,330, Electronic Service Center Ottawa \$2,551, L J Gandubert Lucerne Que \$2,000, A Grant Ottawa \$7,768, M Harrington Ottawa \$2,250, C Hewett Ottawa \$2,019, M Leim Ottawa \$6,750, C J McGeehan Lucerne Que \$3,569, John O Morris Associates West Hartford Conn U S A \$4,369, W Noe Ottawa \$8,800, B G O'Neil Ottawa \$3,500, University of Ottawa Ottawa \$4,700, E Proulx Vanier Ont \$4,375, J M Waaub Mons Belgium \$5,750, R A Whitaker Toronto \$3,300, S V Wilson Ottawa \$7,100.

EXAMINATION SUPERVISORS AND ASSISTANTS \$82,679—L Chouinard Ottawa \$6,429, A Joyce Ottawa \$5,318, F Lafreniere Ottawa \$2,234, J Lamarre Hull Que \$6,390, J MacMurdo Ottawa \$3,684, M Malboeuf Gatineau Que \$2,317, R Meek Ottawa \$3,726, L Parent Ottawa \$4,706, S Watt Ottawa \$6,549.

PHOTOGRAPHY SERVICES \$4,244.

TRAINING EDUCATIONAL SERVICES \$529,383—Alliance Francaise d'Ottawa Ottawa \$27,378, A Berci Montreal \$2,300, Camp Edgehill House Foster Que \$9,405, Government of Canada—Department of Supply and Services \$16,157, Carleton University Ottawa \$13,098, Centre des Dirigeants Entreprise Montreal \$4,700, Centre Interdisciplinaire de Montreal Montreal \$3,790, C H Fraser Ste Foy Que \$10,467, Institute for the Future Middletown Conn U S A \$12,160, Kinder Firlotte & Associates Toronto \$2,750, Laval University Quebec \$32,765, McDonald Currie and Co Ottawa \$7,100, Modern Language Institute Winnipeg \$81,724, University of Moncton Moncton N B \$71,456, A G Potter Ste Foy Que \$2,874, Probe Training and Development Toronto \$3,756, J J Russell Kingston Ont \$2,400, A Siebrecht-Nuno Ste Foy Que \$4,354, Elizabeth Smith and Associates Willowdale Ont \$2,150, F M Tierney Ottawa \$2,125, Toronto University Toronto \$4,100, T Tudin Ottawa \$2,625, Urwick Currie and Partner Montreal \$3,046, F R Wake Ottawa \$2,975, York University Toronto \$11,314.

MISCELLANEOUS \$54,210—Canadian Skycap Service Ottawa \$6,163, Office Overload Ottawa \$6,260, A Whyte Ottawa \$2,535.

SOLICITOR GENERAL**ADMINISTRATION**

Payments by services with individual payments of \$2,000 or over were:

TRAINING—EDUCATIONAL SERVICES \$3,311.

MEDICAL OR DENTAL SERVICES \$400.

PROTECTION SERVICES \$1,500.

MANAGEMENT CONSULTANTS AND RESEARCH \$246,011—D Berner Vancouver \$3,000, Boys Club of Vancouver Vancouver \$12,000, Canadian Welfare Council Ottawa \$11,252, Centre International de Criminologie Comparee Montreal \$7,000, C Friend Westmount Que \$3,302, The Friendship Concept Ottawa \$3,500, Elizabeth Fry Society of Kingston Ont \$5,000, Elizabeth Fry Society of Edmonton \$5,000, John Howard Society of Edmonton Alberta Edmonton \$14,625, John Howard Society of B C Vancouver \$13,265, Institut Philippe Pinel de Montreal Montreal \$4,000, K Johnstone Athelstan Que \$3,999, D N McCaskill Downsview Ont \$4,655, McGill University Montreal \$7,378, K L McReynolds Thornhill Ont \$4,466, MacMaster University Hamilton Ont \$2,000, Moncton Boys Club Inc Moncton N B \$9,325, National Council on Crime and Delinquency New York N Y USA \$7,600, Province of Manitoba Department of Health and Social Services Winnipeg \$3,654, Province of Saskatchewan Department of Welfare Regina \$17,317, L

SOLICITOR GENERAL—Continued

Shapiro Montreal \$10,500, University of British Columbia Vancouver \$10,500, University of Montreal Department of Criminology Montreal \$18,100, University of Ottawa Ottawa \$22,947, University of Toronto Toronto \$15,000, Young Men's Christian Association of Montreal Montreal \$14,300.

MISCELLANEOUS SERVICES \$36,032.

Correctional Services

TRAINING—EDUCATIONAL SERVICES \$58,616—Queen's University Kingston Ont \$2,042.

MEDICAL OR DENTAL SERVICES \$1,612,566—Alberta Hospital Ponoka Alta \$9,165, Anaesthesia Services Kingston Ont \$4,855, Drs Andrews Gilmour and Omerod Prince Albert Sask \$5,735, Associated Medical Clinic Prince Albert Sask \$7,195, Dr C Barriga Ville La Salle Que \$6,774, Dr J Beaudry Cowansville Que \$15,343, Dr J Bournival Montreal \$5,783, Dr W R Brewster New Westminster B C \$21,722, Brome Missisquoi Perkins Hospital Cowansville Que \$4,522, R A Burden Springhill N S \$4,276, Centre De Radio-Diagnostic Montreal \$2,863, P Cole Peterborough Ont \$2,228, Dr R G Crandall Lewisville N S \$3,105, Department of Health and Social Development Manitoba \$7,634, Dr L Dezan Kingston Ont \$2,295, Dr R G Dickson Dr J G Emerson and C M Snow Drumheller Alta \$6,717, Dr G V Dippel Kingston Ont \$5,183, Drumheller Associated Physicians Drumheller Alta \$5,164, Drumheller General Hospital Drumheller Alta \$4,147, Dr W J Froesse Chilliwack B C \$5,057, Dr C E Girouard Moncton N B \$20,190, Government of Canada—Department of National Defence \$216,036, Department of Veterans Affairs \$200,783, Dr Hirtle Sackville N B \$22,521, Holy Family Hospital Prince Albert Sask \$22,754, Hotel Dieu Hospital Kingston Ont \$24,371, Dr A M J Hynes Prince Albert Sask \$16,302, Institut Philippe Pinel de Montreal \$332,359, Johnson Eye Clinic Calgary Alta \$2,010, Dr P F Kelly Kingston Ont \$10,335, Kingston General Hospital Kingston Ont \$11,981, Kingston Psychiatric Hospital Kingston Ont \$22,209, Laboratoire Medical Pepin Montreal \$3,415, Dr E Langevin Montreal \$8,079, Dr M L'Ecuyer Montreal \$3,260, Dr G Lefebvre Berthierville Que \$3,965, Dr J Lett Calgary Alta \$5,255, Dr C E Lindenfield Gravenhurst Ont \$4,085, Dr D C MacDonald Vancouver \$11,645, Dr H Malouf Montreal \$2,397, Manitoba Clinic Winnipeg \$14,456, Dr R E Marshall P A Robson A J Grehan and P P Olsen Mission B C \$19,604, Dr M M Matheson Burnaby B C \$19,448, Dr J G McBroom Kingston Ont \$3,146, Dr R J McCaldon Kingston Ont \$7,704, Dr R D McKnight Kingston Ont \$4,887, The Medical Group Mission B C \$2,240, Dr P B Michel Moncton N B \$11,645, Dr P Y Miki C J Chouinard and L D Bakos Chilliwack B C \$4,526, Dr F S Mills Elgin Ont \$7,885, Dr N E Monast Cowansville Que \$13,949, Moncton Hospital Moncton N B \$4,171, Montreal General Hospital Montreal \$3,606, Nova Scotia Hospital Dartmouth N S \$2,447, Pembroke Civic Hospital Pembroke Ont \$4,051, Penetang Psychiatric Hospital Penetanguishene Ont \$66,640, Dr H J Portelance Victoria \$2,019, Dr W G Prentice Springhill N S \$5,293, Provincial Department of Public Health (Government of the Province of Saskatchewan) Regina Sask \$21,159, Provincial Treasurer (Province of Manitoba) Winnipeg \$7,634, Dr J-G Provost Montreal \$3,583, Psycho-Social Centre (University of Moncton) Moncton N B \$4,071, Dr J R Robertson North Vancouver \$6,728, Dr J G Robertson New Westminster B C \$3,115, Riverview Hospital Essondale B C \$16,014, Royal Columbian Hospital Victoria \$9,927, Dr E Ryan Amherst N S \$6,190, Sackville Medical Centre Sackville N B \$5,278, Sackville Memorial Hospital Sackville N B \$20,054, Hospital St Jean de Dieu Montreal \$24,782, J W Shosenberg Colborne Ont \$2,280, S Smith Drumheller Alta \$2,005, Dr H Turnier Montreal \$2,546, University Hospital Saskatoon Sask \$7,828, Dr R W Vandervoort Campbellford Ont \$5,395, Victoria General Hospital

Halifax N S \$3,715, Dr M Walker Kingston Ont \$6,210, Winnipeg General Hospital Winnipeg \$21,118, Dr. D G Workman Amherstview Ont \$2,157, Dr T A Wright Drumheller Alta \$10,350.

PROTECTION SERVICES \$327,751—B C Corps of Commissionaires Vancouver \$72,600, Canadian Corps of Commissionaires Ottawa \$117,555, North American Guard Dog Kenneling Service Port Coquitlam B C \$33,330, S I S Protection Company of Quebec Limited Montreal \$101,127.

MANAGEMENT CONSULTANTS AND RESEARCH \$56,023—Government of Canada—Department of Supply and Services \$25,000; K W Wilk Associates Limited Ottawa \$2,225.

DATA PROCESSING \$20,178—Government of Canada—Computer Services Bureau \$20,178.

CONTRACTED BUILDING CLEANING \$34,858—Government of Canada—Department of Public Works \$13,389, Nation-Wide Interior Maintenance Company Limited Montreal \$14,344.

MAINTENANCE OF INMATES—Newfoundland \$170,232.

SNOW REMOVAL \$81,846—C Granger et L Duchesne Ste-Marie Salomee Que \$29,251, Les Enterprises Lague Farnham Center Que \$12,199, B McEwen Construction Ltd Dorchester N B \$4,795, R McCormick Springhill N S \$8,275, Les Sables Fournel et Fils Inc Ste Anne des Plaines Que \$24,260, J A and D A Thomson Construction Ltd Campbellford Ont \$3,066.

MISCELLANEOUS SERVICES \$22,287.

AFTER-CARE SERVICES \$592,855—Le Centre Socio-Familial Laurentien Inc St-Jerome Que \$8,770, La Corporation du Service Social de Joliette Joliette Que \$5,815, Elizabeth Fry Society of British Columbia Vancouver \$3,205, Province of Alberta Edmonton \$47,420, Province of British Columbia Vancouver \$37,090, Government of the Province of New Brunswick Fredericton \$26,685, John Howard Society of Alberta Calgary Alta \$28,980, John Howard Society of British Columbia Vancouver \$13,245, John Howard Society of Manitoba Winnipeg \$19,270; John Howard Society of New Brunswick Saint John N B \$3,895, John Howard Society of Newfoundland St John's \$4,060, John Howard Society of Nova Scotia Halifax \$14,975, John Howard Society of Ontario Toronto \$129,600, John Howard Society of Prince Edward Island Charlottetown \$3,080, John Howard Society Quebec Inc Montreal \$47,405, John Howard Society of Saskatchewan Regina \$5,245, John Howard Society of Vancouver Island Victoria \$5,085, Salvation Army Toronto \$33,555, Service Communautaire de la Gatineau et des Laurentides Mont Laurier Que \$3,280, Service de Readaptation Sociale Inc Quebec \$22,105, Service Familial Richelieu-Yamaska Inc St Hyacinthe Que \$4,460, Service Social du Centre du Quebec Nicolet Que \$4,020, Service Social Familial Inc (Metropolitain Sud) St Jean Que \$14,035, Service Social de Gaspé (Sud) Que \$3,610, Service Social de la Mauricie Trois-Rivieres Que \$10,290, Service Social de l'Ouest Quebecois Inc Amos Que \$15,895, Service Social de la Region de Sherbrooke Inc Sherbrooke Que \$4,405, Service Social de Saguenay Haute-rive (Saguenay) Que \$6,040, Service Social de Valleyfield Valleyfield Que \$2,115, Societe d'Orientation et Rehabilitation Social de Montreal Montreal \$61,880, X-Kalay Foundation Society Vancouver \$3,340.

ARCHITECT AND CONSULTANT FEES \$713,073—Associated Engineering Vancouver \$39,458, Beauchemin Beaton and Lapointe Montreal \$2,518, Brais Ouellett Frigon Brett Henley Berthiaume Montreal \$21,660, C D Davison and Co Halifax \$11,382, Dobush Steward Longpre Marchand et Gaudreau Montreal \$148,974, Electric-test Inc Montreal \$5,510, Robert F Harrison and Associates Vancouver \$25,758, Kerr Cullingworth and Associates Saskatoon Sask \$45,561, Zolton S Kiss Vancouver \$112,545, Lalonde Girouard and Letendre Montreal \$22,448, Leblanc Monpetit et Legace Montreal \$5,869, J H MacDonald and Associates Winnipeg \$4,425, Moore Taylor Architects Prince Albert Sask \$34,930, National Boring and Sounding Montreal \$5,190,

SOLICITOR GENERAL—Concluded

J J Perrault Montreal \$17,268, Rhone and Iredale Vancouver \$29,696, J L Richards and Associates Ottawa \$58,110, Robinson Roberts and Brown North Vancouver \$4,799, Sandwell and Co Ltd Vancouver \$22,005, Scharry and Ouimet Montreal \$2,332, Scouten Mitchell Sigurdson and Associates Winnipeg \$3,148, Shawinigan Engineering Co Ltd Montreal \$3,862, Sommerville Warnock and Hershey Montreal \$12,414, Ward Cockburn McLeod Winnipeg \$3,637, Ward MacDonald and partners Winnipeg \$19,729, Watson and Wiegand Belleville Ont \$48,328.

Royal Canadian Mounted Police**LAW ENFORCEMENT PROGRAM**

Payment by services with individual payments of \$2,000 or over were:

COMMISSIONAIRES SERVICES \$878,105—B C Corps of Commissionaires Vancouver \$96,882, Canadian Corps of Commissionaires Ottawa \$781,223.

DATA PROCESSING SERVICES \$75,382—Computel Systems Ltd Ottawa \$10,394, Government of Canada—Computer Services Bureau \$64,988.

ENGINEERING SERVICES \$62,390—I B M Canada Ltd Ottawa \$62,390.

HEALTH AND WELFARE SERVICES \$1,761,797—Government of Canada—Department of Veterans Affairs \$1,675,734.

LEGAL SERVICES \$49,761—Boughton Street and Co Vancouver \$4,346.

MANAGEMENT CONSULTANTS SERVICES \$28,189—Government of Canada—Department of Supplies and Services \$14,418.

MOTION PICTURE PRODUCTION \$30,302—Government of Canada—National Film Board \$19,300.

TRAINING EDUCATIONAL SERVICES \$202,427—University of Alberta Edmonton \$2,192, Carleton University Ottawa \$4,400, Computer Concepts Institute Ottawa \$8,000, Government of Canada—Department of National Defence \$11,400, Public Service Commission \$11,635, I B M Canada Ltd Don Mills Ont \$12,375, Radio College of Canada Toronto \$7,400.

OTHER SERVICES—\$673,660—International Criminal Police Organization Paris France \$30,539, Office Overload Ottawa \$9,778, H Ruthe Regina \$3,417, Xerox of Canada Ltd Toronto \$3,371.

Professional and special services of \$2,000 or over paid through Department of Public Works.

Arnott Gordon R & Associates Regina \$18,475, A G Burrows Edmonton \$2,400, Ellwood & Aimers Montreal \$58,086, Loates W & Associates Ottawa \$3,500, Mathers & Halenby Ltd Toronto \$54,989, Ivan G Mirko West Vancouver \$2,906, Pearson & Daniel Regina \$3,952, Ramsay & Ramsay Regina \$35,112, Underwood McLellan and Associates Saskatoon Sask \$22,919.

SUPPLY AND SERVICES**ADMINISTRATION**

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$20,400—Government of Canada—Bureau of Management Consultant Services \$20,400.

CONSULTANT SERVICES—JDE Consulting Services Limited Ottawa \$8,750.

FEES FOR TRAINING COURSES \$11,370.

TRAINING EDUCATIONAL COURSES \$58,934.

MISCELLANEOUS \$7,044.

SUPPLY

SCIENTIFIC SERVICES \$23,631—Ontario Research Foundation Sheridan Park Ont \$17,005, General Kinetics Incorporated Reston Va U S A \$6,626.

CONSULTANT SERVICES \$116,689—Government of Canada—National Defence \$38,307, Bureau of Management Consultant Services \$13,726, V W Bladen Toronto \$18,313, Canadian Vickers Limited Montreal \$38,477, Richard R Arima Brookline Mass U S A \$7,866.

LEGAL SERVICES \$3,070.

TECHNICAL PRINTING SERVICES \$300,000.

QUALITY EVALUATION SERVICES \$14,167.

KEYPUNCH SERVICES \$11,522.

DATA PROCESSING SERVICES \$96,209.

FEES FOR TRAINING COURSES \$7,125.

TRAINING EDUCATIONAL COURSES \$30,902.

MEMBERSHIP FEES \$2,152.

PROTECTION SERVICES—Canadian Corps of Commissionaires Ottawa \$232,938.

STORAGE AND WAREHOUSING \$2,194.

MISCELLANEOUS \$23,573.

SERVICES

ACCOUNTING SERVICES \$105,450—Government of Canada—Bureau of Management Consultant Services \$105,450.

CONSULTANT SERVICES \$152,473—Government of Canada—Bureau of Management Consultant Services \$91,177, Friesen Kaye & Associates Limited Ottawa \$25,760, Samson Belair Riddell Stead Incorporated Ottawa \$11,076, Helen Ogilvie Ottawa \$2,332, S S Prihar Ottawa \$4,000, University of Ottawa \$8,900, P S Ross & Partners Ottawa \$5,000, Softwarehouse Limited Ottawa \$4,228.

KEYPUNCH SERVICES \$11,433.

DATA PROCESSING SERVICES \$286,236.

PROGRAM AND SYSTEM SERVICES \$53,573.

PHOTOGRAPHIC SERVICES \$16,576.

FEES FOR TRAINING COURSES \$12,272.

TRAINING EDUCATIONAL COURSES \$39,484.

PROTECTION SERVICES—Canadian Corps of Commissionaires Ottawa \$88,872.

MISCELLANEOUS \$17,430.

Information Canada

Payments by services with individual payments of \$2,000 or over were:

PROTECTION SERVICES \$41,379—Canadian Corps of Commissionaires \$41,379

DATA PROCESSING SERVICES \$30,804—Computer Service Bureau \$7,154, Computer Sciences \$8,250, C G Printing Bureau \$15,400.

MANAGEMENTS CONSULTANTS AND CONTRACT SERVICES \$236,954—Bureau Management Consultants \$63,850, Manpower Services \$7,675, Office Overload \$17,003, T Ford \$20,000, I Hamilton \$12,000, J Pollitt \$12,000, G Delanoe \$7,343, E Dennis \$6,667, C Wood \$2,700, D Hanson \$4,292, J Boissoneault \$2,310, J Fournier \$3,059, A Gaudreault \$3,968, N Kendall \$4,000, G Stewart \$4,500, C Starrs \$3,850, R McPherson \$5,000, R Choquette \$3,500, J Anderson \$2,500, D Robin \$2,600, C Long \$5,247, L Parizeau \$3,300, C Yedid \$4,860, Computel \$4,800, Public Policy Concern \$3,430, Canadian Copyright Institute \$3,500, C G Photo Centre \$23,000.

STORAGE AND WAREHOUSING SERVICES \$100,000—Department of Supply and Services \$100,000.

MISCELLANEOUS SERVICES \$44,687.

TRANSPORT

Payments by services with individual payments of \$2,000 or over were:

ADMINISTRATION PROGRAM

ACCOUNTING SERVICES \$327,000—Government of Canada Department of Supply and Services \$327,000.

COMPUTER AND DATA PROCESSING SERVICES \$90,983—Com-Share (Canada) Ltd Rexdale Ont \$3,543, I B M Canada Ltd Don Mills Ont \$11,869, Government of Canada Computer Services Bureau \$15,984, Office Overload Ottawa \$5,190.

PROTECTION SERVICES \$68,396—Canadian Corps of Commissioners Ottawa \$68,396.

STENOGRAPHIC SERVICES \$18,209—T A S Personnel Pool Ottawa \$8,376, Office Overload Ottawa \$5,235.

TECHNICAL PERSONNEL SERVICES \$397,901—David R Beattie Ltd Mississauga Ont \$56,548, Berthiaume St-Pierre Theriault and Associates Inc Montreal \$10,480, Canadian National Railways Montreal \$91,540, Damas and Smith Ltd Winnipeg \$18,750, Dubuisson Publicite et Conseil Inc Quebec \$2,814, Ducharme Deom and Associates Inc Montreal \$7,500, Ecole Polytechnique Ottawa \$14,993, Hovey and Associates Ltd Ottawa \$42,830, Lalonde Valois Lamarre Valois and Associates Montreal \$35,585, Martin Goldfarb Consultants Toronto \$5,000, McGill University Montreal \$15,000, University of New Brunswick Fredericton \$2,800, North and Leonard Inc Montreal \$3,827, University of Toronto \$18,000, Traffic Injury Research Foundation of Canada Ottawa \$21,232, Queen's University Kingston Ont \$21,000, Roy Jorgensen Associates of Canada Ltd Ottawa \$19,739, Software-house Ltd Ottawa \$4,900, Spectra Research Ltd Ottawa \$3,147.

TRAINING AND EDUCATION SERVICES \$20,277—Computer Concepts Institute Don Mills Ont \$3,425, Ideal Systems Inc Madison Wisconsin U S A \$2,488.

MARINE SERVICES PROGRAM

AERIAL AND SPECIAL SURVEYS \$28,733—Aero Photo Inc Ste Foy Que \$14,280, Maritime Divers Ltd Dartmouth N S \$2,002, Ontario Economic Council Toronto \$5,738, Photographic Surveys Ltd Montreal \$3,303.

ACCOUNTING SERVICES \$9,680.

ARCHITECTS SERVICES \$11,386—A D Gagnon Associates Ottawa \$11,223.

BUOY SERVICING BY CONTRACT \$155,652—M M Anderson Burnt Church N B \$9,279, C Flemming Winnipegosis Man \$3,045, J Gosselin St Paul Ile-aux-Noix Que \$2,700, Jean-Paul Huneault Ville De Pierrefond Que \$6,452, A Naud Ville De Laval Que \$18,485, P Wilcox Grand Manan N B \$7,015.

CLEANING SERVICES \$68,615—Banner Building Maintenance Ltd North Vancouver \$3,072, Entretien Commercial (Simard) Inc Quebec \$6,240, Excelsior Building Maintenance Ltd Vancouver \$2,184, Towne Building Services Truro N S \$30,713, Sparky's Cleaning Service Ltd Sydney N S \$3,284.

CONSULTING ENGINEER SERVICES \$77,719—H G Acres Ltd Niagara Falls Ont \$4,560, Bailey Meter Company Ltd Pointe-Clair Que \$4,010, James Haase Consultants Ltd Baie D'Urfe Que \$5,267, Universite Laval Quebec \$2,177, J F Mathys and Associates Ville Mont-Royal Que \$7,119, Totten Sims Hubicki Associates Ltd Cobourg Ont \$16,984, Rioux Allain and Associates Inc Montreal \$2,858.

DATA PROCESSING SERVICES \$69,567—Government of Canada Computer Services Bureau \$19,073, Procom Systems & Computations Ltd Montreal \$4,854, The Shawinigan Engineering Co Ltd Montreal \$22,656.

DOCKAGE, STEVEDORING AND PILOTAGE \$1,211,469—Davie Shipbuilding Ltd Levis Que \$5,854, Eastern Canada Stevedoring Montreal \$90,439, Federal Commerce and Navigation Co Ltd

Montreal \$24,883, Great West Towing and Salvage Ltd Victoria \$2,900, Hall Corporation (Shipping) 1969 Ltd Montreal \$14,795, M I L Tug and Salvage Ltd Halifax \$4,595, McAllister Towing Ltd Montreal \$5,170, A B McLean and Sons Ltd Sault Ste Marie Ont \$2,600, Montreal Pilotage Authority Montreal \$9,259, Transworld Shipping Ltd Montreal \$70,560, Wolfe Stevedores (1968) Ltd Montreal \$76,698, Woodward's Ltd Goose Bay Lab \$77,509, Quebec Pilotage Authority Quebec \$4,267.

FOOD SERVICING BY CONTRACT \$94,617—Canada Packers Ltd Sydney N S \$2,881, Nationwide Food Service Toronto \$6,321, Saint John Shipbuilding and Dry Dock Co Ltd Saint John N B \$2,944, Sydney Ship Supply Co Sydney N S \$3,107.

GARBAGE REMOVAL \$19,426—Leo Services Sanitaires Champlain Ltee Ste Foy Que \$5,867.

HEALTH AND WELFARE SERVICES \$12,305.

HELICOPTER SERVICES OPERATION AND MAINTENANCE BY AIR SERVICES \$2,324,809.

INSPECTION FEES (vessels) \$26,427—Lloyd's Register of Shipping Montreal \$7,304 and Vancouver \$7,055.

INVESTIGATION INTO WRECKS \$70,540—Atlantic Salvage and Dredging Ltd Halifax \$66,500.

LAUNDRY, TOWEL, DRY CLEANING AND RELATED SERVICES \$118,537—Cousins Dry Cleaning and Laundry Co St John's \$6,249, Marine Service Laundry Quebec \$20,245, Snow White Steam Laundry and Dry Cleaners Ltd Sydney N S \$6,445, Buanderie Sorel Nettoyeurs Inc Sorel Que \$6,817, Sterns Ltd Charlottetown \$3,847, Wagg's Laundry and Dry Cleaners Co Ltd Midland Ont \$3,015, The White Circle Co Ltd Sydney N S \$6,823.

LEGAL SERVICES \$112,800—Jacques Blondin Ville de Becancour Que \$2,137, Gillis, Richard and Meehan Antigonish N S \$2,972, Raynold Langlois Quebec \$9,275, Vincent A Morrison Sydney N S \$23,796, J J Mahoney Ottawa \$14,443, E Neil McKelvey Saint John N B \$30,530, K Peter Richard Antigonish N S \$15,992.

LIGHT SERVICING BY CONTRACT \$186,705—Eastern Light and Power Company Ltd Sydney N S \$30,114, Lloyd's Tug and Barge Service Fort Frances Ont \$3,938.

MANAGEMENT CONSULTING AND CONTRACT RESEARCH \$230,211—Atlantic Salvage and Dredging Ltd Halifax \$6,000, Lasalle Hydraulic Laboratory Ltd Lasalle Que \$115,930, Northern Associates Reg'd Ottawa \$7,506.

MOTION PICTURE PRODUCTION AND DISTRIBUTION \$16,718—Government of Canada National-Film Board \$16,718.

PHOTOGRAPHIC SERVICES \$19,674—Aero Photo Inc Ste Foy Que \$14,280.

PROTECTION SERVICES \$370,000—Atlantic Protection Service Ltd Halifax \$11,105, Agence Aigle Securite Privee Ltee Trois Rivières Que \$3,444, Canadian Corps of Commissioners Ottawa \$351,028.

SAMPLING AND ANALYSIS \$5,590.

SANITATION SERVICES \$22,426.

SNOW REMOVAL BY CONTRACT \$29,546—Gilbert Industrial Painting Ltd Laprairie Que \$4,580, Armand Sicotte et Fils Ltee Cite De Lafleche Que \$3,730.

STENOGRAPHIC SERVICES \$38,272—Office Assistance Rentals Ltd Vancouver \$10,204, Office Overload Ottawa \$7,036 and Halifax \$7,151, Nethercut and Company Ltd Toronto \$10,472.

TELECOMMUNICATION SERVICES OPERATION AND MAINTENANCE BY AIR SERVICES \$7,785,005.

TECHNICAL PERSONNEL SERVICES \$1,125,393—H G Acres Ltd Niagara Falls Ont \$28,027, Annand Steel Truro N S \$12,924, J E Axworthy's Trucking East Bay N S \$72,500, Bannermount Ltd Ottawa \$3,770, Canadian National Railway Montreal \$22,647, Central Tree Service Kingston Ont \$2,340, Compey Ltd Ottawa \$5,040, Corrosion Service Co Ltd Toronto \$4,523,

TRANSPORT—Continued

D B M Divers Enr Tracy Que \$6,460, Alfred Despres Inc Quebec \$3,162, Evergreen Landscaping Ltd New Glasgow N S \$5,380, Gamlen Chemical Co (Canada) Ltd Montreal \$4,460, Hassard Elliott Toronto \$8,408, Hewett and Milne Owen Sound Ont \$2,500, Jet Janitor Services Ltd Stephenville Nfld \$54,747, K D Marine International Co Ltd Halifax \$35,538, Lalonde Valois Lamarre Valois and Associates Montreal \$7,489, George Kelk Ltd Don Mills Ont \$17,972, Universite Laval Quebec \$39,527, MacLean-Peister Ltd Kitchener Ont \$4,515, National Boring and Sounding Int Montreal \$38,995, Province of Nova Scotia—Department of Fisheries Halifax \$7,288, Port Hawkesbury Shipyards Ltd Port Hawkesbury N S \$4,472, B Prouse Reporting Services Toronto \$9,161, Seaport Developments Ltd Mulgrave N S \$3,132, Vout and Crosbie Contractors Ottawa \$2,850, J and R Weir Ltd Montreal \$2,168, Yates and Woods Ltd Corner Brook Nfld \$2,196.

TRAINING AND EDUCATION SERVICES \$113,218—Bailey Meter Company Ltd Pointe Claire Que \$4,800, The Berlitz School of Languages Vancouver \$11,403, Canadian General Electric Company Ltd Ottawa \$5,042, Canadian Westinghouse Company Ltd Ottawa \$18,378, Multi-Amp Corporation Cramford N J U S A \$2,162, Sogreah Company Grenoble France \$3,328.

MISCELLANEOUS \$3,797.

RAILWAY AND STEAMSHIPS PROGRAM

COMPUTER AND DATA PROCESSING SERVICES \$17,212.

STENOGRAPHIC SERVICES \$6,099.

TECHNICAL PERSONNEL SERVICES \$271,052—A D I Limited Fredericton \$31,000, Canadian Federation of Mayors and Municipalities Ottawa \$2,250, R Dixon Speas Associates of Canada Ltd Montreal \$19,235, Gulf of Georgia Towing Co Ltd Vancouver \$2,285, Hedlin Menzies and Associates Ltd Toronto \$2,500, N D Lea and Associates Ltd Toronto \$15,000, The M W Menzies Group Ltd Winnipeg \$44,606, Travacon Edmonton \$5,000, Trimac Transportation System Calgary Alta \$4,240.

MISCELLANEOUS \$2,899.

AIR SERVICES PROGRAM

ACCOUNTING SERVICES \$8,995.

ARCHITECTURAL SERVICES \$13,074—Cockfield Brown and Company Ltd Montreal \$11,291.

BUILDING CLEANING SERVICES \$1,470,532—A-1 Building and Window Maintenance Ltd Prince George B C \$21,530, Acme Window Cleaners Kingston Ont \$2,564, Allied Aviation Service Company of Newfoundland Ltd Gander Nfld \$60,067, Allied Building Services (1962) Ltd Winnipeg \$68,442, Banner Building Maintenance Ltd North Vancouver B C \$2,595, Best Cleaners and Contractors Ltd Vancouver \$9,685, Building Services Ltd Saint John N B \$16,041, E Campbell Heating The Pas Man \$14,963, Capital Window Cleaners (1964) Ltd Fredericton \$19,713, Consolidated Maintenance Services Ltd Toronto \$21,228, Culligan Janitor Service St Jacobs Ont \$2,700, Custodial Supply Co Saskatoon Sask \$19,387, Drew's Janitor Service and Window Cleaners Ltd Edmonton \$86,416, Dustbane Enterprises Ltd Ottawa \$133,640 and Calgary Alta \$8,940, For Net Inc Quebec \$20,928, Island Building Maintenance Courtenay B C \$2,400, Jet Janitor Services Ltd Stephenville Nfld \$151,308, King's Interior Cleaning and Janitorial Services Thunder Bay Ont \$21,120, Gordon A MacEachern Quebec Ltd Montreal \$12,853, Modern Building Cleaning Calgary Alta \$62,105, Sudbury Ont \$15,912, Vancouver \$22,366 and Windsor Ont \$27,399, Monarch Building Cleaning Service Vancouver \$16,506, Ned-Win Janitor Service Hay River N W T \$11,262, H A Perigord Co Ltd Sudbury Ont \$21,210, Perry Maintenance Services Ltd Wabush Nfld \$3,900, R Robinson Cleaning Services Ltd Charlottetown \$7,114, Corporation Sanibec Ste Foy Que \$11,180, Sanitary

Cleaners Ltd St John's \$11,740, Scandinavian Building Maintenance Ltd Vancouver \$76,654, Scandinavian Janitors' Service (B C) Ltd Vancouver \$187,650, Terrace Janitor and Maintenance Service Terrace B C \$8,864.

ENGINEERING CONSULTING SERVICES \$91,291—Airphoto Analysis Associates Toronto \$7,211, M M Dillon Ltd Toronto \$4,683, A D Gagnon Associates Ltd Ottawa \$24,433, John Gallop Associates Toronto \$4,540, Gravel and Gravel Architects Chicoutimi Que \$5,088, Hadley, Freeman Architects Toronto \$24,327, Lennon Surveys Ltd Brandon Man \$2,500, Papineau, Gerin-Lajoie, Leblanc, Edwards Montreal \$5,880, George Weitz Associates Miami Florida U S A \$2,877.

COMPUTER AND DATA PROCESSING SERVICES \$182,482—Compute Data and Control Applications Ltd Clarkson Ont \$22,050, Computel Systems Ltd Ottawa \$7,119, Computer Sciences Canada Ltd Don Mills Ont \$6,752, Government of Canada—Computer Services Bureau \$51,507, Dateline Systems Ltd Toronto \$2,731, I B M Canada Ltd Don Mills Ont \$3,129, Symbionics Systems Ltd Winnipeg \$23,313.

HOSPITALITY \$86,383.

LAUNDRY, DRY CLEANING AND RELATED SERVICES \$22,930—Capital Commercial Laundry Ltd Vanier City Ont \$2,149.

LEGAL SERVICES—\$26,480—B J MacKinnon Toronto \$18,104.

MEALS AND LODGINGS \$269,849—Terra Nova Hotel Gander Nfld \$93,526.

MEDICAL SERVICES \$17,081.

MESSING AND FOOD SERVICES \$324,987—Frobisher Inn Frobisher Bay N W T \$18,793, National Leaseholds Ltd Vancouver \$7,800, Versafood Services Ltd Toronto \$232,060.

OPERATION AND MAINTENANCE OF AIRPORTS, TERMINALS, STATIONS AND FACILITIES BY CONTRACT \$2,264,536—Air Canada Winnipeg \$38,025, Canadian Marconi Co Montreal \$82,281, Eastern Provincial Airways (1963) Ltd Gander Nfld \$82,821, Gides April Inc Mont Joli Que \$4,966, Pacific Western Airlines Vancouver \$93,000, Pavage Regent Riviere-du-Loup Que \$3,753, Schefferville Menuiserie Enr Schefferville Que \$2,140, Shiretown Construction Ltd Fredericton \$8,731, Standish Brother's Reg'd Cookshire Que \$10,350, Tower Co Ltd Montreal \$26,050, Tower Foundation Joint Venture Montreal \$1,867,032, Trans Continental Enterprise Ltee Orsainville Que \$4,770, Vancouver Soaring Association Vancouver \$6,338.

PROTECTION SERVICES \$926,904—Canadian Corps of Commissioners Ottawa \$333,699, Royal Canadian Mounted Police Ottawa \$584,039, Universal Investigation Service Ltd Ottawa \$2,328, Western Investigation Bureau Ltd Calgary Alta \$5,909.

REPRODUCING AND PRINTING SERVICES \$12,476.

SNOW REMOVAL BY CONTRACT \$174,653—Armstrong Bros Co Ltd Brampton Ont \$52,232, D Hoban Trucking Richmond B C \$53,605, Pelan Construction Ltee Hauterive Que \$39,726, Royal Paving Co Ltd Winnipeg \$17,114, Standard-General Construction (International) Ltd Calgary Alta \$3,857, Southern Construction Ltd Portugal Cove South Nfld \$7,040.

SCIENTIFIC SERVICES \$141,145—Digital Methods Ltd Toronto \$6,031, I B M Canada Ltd Don Mills Ont \$6,056, McGill University Montreal \$77,400, University of Saskatchewan Regina \$8,600.

STENOGRAPHIC SERVICES \$7,806.

STORAGE AND WAREHOUSING SERVICES \$3,928.

TECHNICAL SERVICES \$806,853—H Aass Aero Engineering Ltd Ottawa \$5,225, Aerospace Engineering and Research Consultants Ltd Concord Ont \$3,800, Alpha Technical Services Montreal \$8,090, Braun Electric Canada Ltd Malton Ont \$5,141, C P Air Vancouver \$4,520, Canadian Pittsburgh Industries Ltd Ottawa \$3,165, Canadian Westinghouse Construction and Industrial Sales Ltd Ottawa \$7,651, Desitron Company Ltd Mississauga Ont \$2,149, R Dixon Speas Associates of Canada

TRANSPORT—Concluded

Ltd Montreal \$5,231, Ernst and Ernst Montreal \$24,506, G P S Sciences Ltd Farnborough Hampshire England \$20,997, Indesco Int'l Ltd Toronto \$7,064, Institute for Aerospace Studies Toronto \$15,000, International Institute of Quantitative Economics Montreal \$8,125, Johnson Controls Ltd Toronto \$4,105, N D Lea and Associates Ltd Toronto \$48,345, Leigh Instruments Ltd Carleton Place Ont \$2,542, Government of Canada National Film Board \$2,970, Northern Alberta Institute of Technology Edmonton \$2,240, Operations Research Industries (O R I) Ltd Ottawa \$75,615, Otis Elevator Co Ltd Hamilton Ont \$3,430, Radiography & Ultrasonics Reg'd Lachine Que \$5,503, Angus Stonehouse and Co Ltd Toronto \$6,499, Sunshine Landscaping and Sodding Thunder Bay Ont \$5,695, T A S Personnel Pool Ottawa \$22,291, Telbec Telecommunications Montreal \$6,000, Underwater Tel-Eye Canada Ltd Scarborough Ont \$6,890, University of Western Ontario London Ont \$70,000.

TRAINING AND EDUCATION SERVICES \$324,682—American Management Association Inc New York N Y USA \$4,960, Ministry of Aviation Supply A & A E E Salisbury England \$45,140, The Berlitz School of Languages Vancouver \$7,466, Edmonton \$3,495, Board of School Trustees School District No 81 Fort Nelson B C \$4,550, No 85 Port Hardy B C \$19,185, No 50 Queen Charlotte B C \$9,300, No 88 Terrace B C \$3,454, No 27 Williams Lake B C \$3,995, Federal Aviation Administration Washington D C USA \$10,129, Flight Safety Inc Flushing N Y USA \$23,410, Kelsey School Division No 45 The Pas Man \$3,544, Management Training Centre Halifax \$3,150, Maple Leaf School of Languages Ltd Edmonton \$3,460, Massachusetts Institute of Technology Cambridge Mass U S A \$2,064, Moosonee Public School Board Moosonee Ont \$3,132, Muskoka Board of Education Bracebridge Ont \$5,357, Province of Manitoba Department of Youth and Education Winnipeg \$5,463, St John Ambulance Edmonton \$2,709, Scientific Methods Inc Austin Texas U S A \$2,040.

WEATHER OBSERVATION SERVICES \$649,387—Air Canada Winnipeg \$17,349, Air Gaspe Inc Havre de Gaspe Que \$14,624, Burns Lake Weather Services Burns Lake B C \$2,048, Cochenour Williams Gold Mines Ltd Cochenour Ont \$10,030, Town of Dryden Ont \$7,312, Echo Bay Mines Ltd Edmonton \$6,312, The City of Flin Flon Man \$10,000, Gander Aviation Ltd Gander Nfld \$20,200, Geoscience Research Associates Ltd Edmonton \$23,838, Hudson's Bay Co Winnipeg \$8,160, Interior Weather Services Ltd Prince George B C \$25,148, McGill University Montreal \$27,026, Norcanair Prince Albert Sask \$28,229, Pacific Western Airlines Edmonton \$22,356, Pilot Mound and District Chambers of Commerce Sask \$2,100, Quebec Cartier Mining Co Port Cartier Que \$14,124, Roman Catholic Mission Brocket Man \$2,358, University of Toronto \$15,635, West Baffin Eskimo Corporation Cape Dorset N W T \$13,510, White River Air Services Ltd White River Ont \$52,200.

MISCELLANEOUS \$1,190.

Canadian Transport Commission

Payments by services with individual payments of \$2,000 or over were:

COMPUTER PROGRAMMING SERVICES \$147,511—Canadian Pacific Railways Montreal \$3,809, Dominion Bureau of Statistics \$35,871, Softwarehouse Ltd Ottawa \$3,120, Department of Supply and Services \$35,281, Systems Dimensions Ltd Ottawa \$5,330, Department of Transport \$62,497.

CONSULTING SERVICES \$1,037,613—Alberta Wheat Pool Calgary Alta \$17,885, J R Baldwin Kingston Ont \$3,075, Barnet McQueen Co Ltd Thunder Bay Ont \$4,362, S Bergen-Henengouwen Greenfield Park Que \$4,400, Canadair Ltd Montreal \$13,363,

Canadian National Railways Montreal \$3,630, Canadian National Railways (H Dechief) Montreal \$2,960, Canadian National Railways (J Gratwick) Montreal \$13,750, M Caron Montreal \$4,900, H J Darling Ottawa \$18,975, R Duquette Montreal \$4,000, Electrical Engineering Consociates Ltd Toronto \$2,000, Federal Grain Ltd Winnipeg \$21,997, P Gilbert Montreal \$3,728, J Gratwick Montreal \$21,139, A N Hanna Ottawa \$13,635, Z Haritos Ottawa \$12,997, Hedlin Menzies & Associates Ltd Toronto \$202,943, H N Johnson Montreal \$3,240, Kates Peat Marwick Montreal \$38,195, T A Ledwell Waterloo \$2,796, M Molloy Ottawa \$2,813, Goldfarb Toronto \$5,000, Matson Research Corporation San Francisco California U S A \$25,500, McGill University Montreal \$6,000, J McGillivray Regina \$2,472, J M Munro Ottawa \$3,938, G Nobleman Montreal \$5,000, Patrick Foody & Co Ltd St Laurent Que \$87,900, D H Raisinghani Montreal \$4,050, Research Council of Alberta Edmonton \$88,232, P S Ross & Partners Toronto \$41,114, P J Sandiford Mt Royal Que \$4,800, Saskatchewan Research Council Saskatoon Sask \$104,000, Saskatchewan Wheat Pool Regina \$12,466, R J Shepp Ottawa \$25,000, J W Sobieniak Ottawa \$4,905, Solids Pipeline Research and Development Association Calgary Alta \$3,156, G N Steuart Toronto \$3,870, Department of Supply and Services (B M C) \$11,674, Swan Wooster Engineering Co Vancouver \$102,290, University of Manitoba Winnipeg \$14,666, University of Toronto Institute for Aerospace Studies Toronto \$33,781, S M Uzumeri Toronto \$2,910, E Weinberg Ottawa \$3,200, R N Wolff Toronto \$2,588, S Yagar Waterloo Ont \$4,060.

DRAFTING SERVICES \$8,963—Canadian Design Service Co Montreal \$8,912.

LEGAL SERVICES \$4,971, Pitblado Hoskin & Co Winnipeg \$4,320.

PHOTOGRAPHIC SERVICES \$10,014—Government of Canada—Public Archives of Canada \$9,820.

PROTECTION SERVICES \$30,622—Canadian Corps of Commissioners Ottawa \$30,622.

REPORTING SERVICES \$12,511—Nethercut & Co Ltd Toronto \$8,897, Allwest Reporting Ltd Vancouver \$3,613.

STENOGRAPHIC SERVICES \$3,203—Office Overload Ltd Montreal \$3,203.

MISCELLANEOUS \$9,418.

TREASURY BOARD

Payments by services with individual payments of \$2,000 or over were:

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM.

MANAGEMENT CONSULTING AND CONTRACT RESEARCH \$70,123—G Cook Toronto \$4,800, M R Daniels Providence R I \$3,000, A Dobell Toronto \$16,042, R Ferris Sudbury \$2,600, L Germain Montreal \$9,450, W A Gray Toronto \$5,151, E W Hay and Associates of Canada Ltd \$8,000, R Morissette Montreal \$3,000, Potentia Associates Ottawa \$8,080, P S Ross and Partners Ottawa \$10,000.

OTHER BUSINESS SERVICES \$27,117—Kates, Peat, Marwick & Co., Ottawa, \$27,117.

TRAINING AND EDUCATIONAL SERVICES, \$11,760.

OTHER SERVICES \$1,106,546.

ADVISORY COMMITTEE ON PARLIAMENTARY SALARIES AND EXPENSES PROGRAM.

OTHER SERVICES \$18,657.

TREASURY BOARD—Concluded**National Research Council of Canada**

Payments by services with individual payments of \$2,000 or over were:

ACCOUNTING SERVICES \$65,125—Government of Canada—Department of Supply and Services.

BUILDING CLEANING SERVICES \$250,096—Dartmouth Window Cleaners Dartmouth N S \$21,477, Empire Maintenance Products Montreal \$182,926, Manpower Services Ltd Ottawa \$4,280, Modern Building Cleaning Ottawa \$33,804, Sanco Ltd Ottawa \$4,864.

CATERING SERVICES \$171,121—B and B Cafeterias Ltd Ottawa \$4,849, Canada Catering Co Toronto \$42,263, Government of Canada—Department of Public Works—rations and quarters Fort Churchill Man \$120,806.

CONSULTING SERVICES \$202,135—J R Amyot Ottawa \$7,650, Barringer Research Ltd Rexdale Ont \$10,852, Canadian Design Service Co Montreal \$4,318, Carleton University Ottawa \$6,000, Computing Devices Canada Ltd Ottawa \$3,900, W H Cook Ottawa \$13,142, Desroches Jasmin et Associes Montreal \$4,809, David N Dittmar Fort Davis Texas USA \$5,088, Wilfrid Eggleston Ottawa \$2,300, W H Gauvin Ottawa \$3,925, Herner & Co Washington D C USA \$5,301, Institute of Scientific Information Philadelphia Pa USA \$35,547, R MacAskill Ottawa \$7,054, K A McLauchlan Ottawa \$2,496, Noranda Mines Ltd Toronto \$14,898, C Romero-Sierra Ottawa \$5,190, A Rondenay Ottawa \$3,071, Scientific Literature Philadelphia Pa USA \$17,104, K Shimoaka Ottawa \$4,576, Urwick Currie & Partners Ltd Montreal \$10,287, H U Wisniewski Ottawa \$5,000, E J Wright Ottawa \$3,300.

DATA PROCESSING SERVICES \$10,310—Computing Devices Canada Ltd Ottawa \$2,250, I B M Canada Ltd Toronto \$7,001.

ENGINEERING SERVICES \$1,070,921—Central Mortgage and Housing Corporation Ottawa \$5,500, Data Cap Ltd Ottawa \$3,000, E D A Electronics Ltd Ottawa \$2,000, Harold Elliott Como Que \$8,000, Hewlett Packard Canada Ltd Montreal \$3,548, Inspiration Drilling North Bay Ont \$3,400, J P Lemire Fort Churchill Man \$2,414, D A J Millar Ottawa \$5,800, Office Overload Co Ltd Ottawa \$7,203, Pan American World Airways Inc Fort Churchill Man \$967,269, University of Saskatchewan Saskatoon Sask \$8,719.

PHOTOGRAPHIC SERVICES \$71,796—Government of Canada—National Film Board \$54,984, Graphic Films Ltd Ottawa \$7,125, Ottawa Film Service Ottawa \$3,850.

PROTECTION SERVICES \$372,356—Canadian Corps of Commissioners Ottawa \$352,811, Hermes Electronics Dartmouth N S \$15,242, Gordon Smith Halifax N S \$2,700.

PUBLICATION BINDING SERVICES \$35,466—Canadian Press Clipping Service Toronto \$2,976, Dominion Bookbinding Ottawa \$4,929, Excerpta Medica Amsterdam The Netherlands \$2,500, Smith Irwin and Conley Smith Falls Ont \$25,060.

RESEARCH CONTRACTS \$642,578—Acadia University Wolfville N S \$7,722, Canadian Film Institute Ottawa \$25,000, Laval University Quebec \$15,170, University of Montreal \$170,405, Queens University Kingston Ont \$36,453, University of Saskatchewan Saskatoon Sask \$15,325, contracts entered into with the Research Councils of the following provinces for certain functions performed for the Technical Information Services of the National Research Council—Alberta \$64,500, British Columbia \$63,500, New Brunswick \$51,000, Nova Scotia \$63,500, Ontario \$67,500, Saskatchewan \$62,500.

SANITARY SERVICES \$14,254—Betty-Brite Cleaners Ottawa \$2,459, Ottawa Towel and Linen Service Ltd Ottawa \$2,089, United Cleanrite Tailors Ottawa \$6,383.

TRAINING EDUCATIONAL SERVICES \$23,330—Pierrette Boivin Ottawa \$4,861, I B M Canada Ltd Toronto \$2,730.

TRANSCRIBING SERVICES \$53,374—B C Research Vancouver B C \$6,375, Simon Fraser University Burnaby B C \$7,570, Manpower Services Ltd Ottawa \$6,528, McGill University Montreal \$19,670, Office Overload Co Ltd Ottawa \$2,123, Queens University Kingston Ont \$4,884, University of British Columbia Vancouver B C \$6,225.

TRANSLATING SERVICES \$20,437—G H M Adams Ottawa \$2,610, A Hashim Ottawa \$3,974, J Lister Ottawa \$2,097, D P Loshak Ottawa \$5,143, A Popp Ottawa \$2,234, G Webster Ottawa \$4,380.

POSTDOCTORATE FELLOWSHIPS \$764,775—Payment of National Research laboratories fellowships valued at \$6,000 for both married and single fellows and \$7,200 for a married fellow (male) with child or children were paid from this allotment on a monthly basis.

COUNCIL MEMBERS \$33,532. For further details see section 33. **MISCELLANEOUS \$137,303.**

VETERANS AFFAIRS**PENSIONS PROGRAM**

Payments by services with individual payments of \$2,000 or over were:

PRINTING SERVICES \$3,784—Canadian Government Printing Bureau Hull Que \$3,784.

TREATMENT SERVICES PROGRAM

Fees of \$2,000 or over to MEDICAL SPECIALISTS AND GENERAL PRACTITIONERS FOR PART-TIME SERVICES IN DEPARTMENTAL INSTITUTIONS AND CLINICS were:

A H Achong Verdun Que \$6,055, H J Albers London Ont \$3,198, J R Albert Montreal \$2,400, Anaesthesia Associates London Ont \$2,878, Anesthesistes Association Montreal \$81,058, W H Bailey London \$4,963, M F Ballantyne London Ont \$4,665, A S Barber Montreal \$2,079, J A Barnes Montreal \$2,079, H Batalion Montreal \$8,960, W Batley Ottawa \$3,990, J C Beck Montreal \$11,050, M N Beck Charlottetown \$3,840, J L Beckstead Winnipeg \$7,363, D C Bently Montreal \$3,993, J T Bercovici Montreal \$6,000, P E Bertrand Montreal \$5,400, J B Bewick Saint John N B \$4,320, G B Bigelow Victoria \$9,835, T A Blair Vancouver \$7,272, R Blais Bordeaux Que \$9,000, D C Bondy London Ont \$6,893, Bonnell Edmison Roberts Henry & Carter Victoria \$32,528, K J Bonner Saint John N B \$4,935, I T Borda London Ont \$2,120, P Boretsky Montreal \$5,040, J Bouchard Westmount Que \$5,800, D Bowden Winnipeg \$3,000, R P Boyd Calgary Alta \$3,600, A G Branch Saint John N B \$8,800, J P Brault Montreal \$5,900, G M Bray Dollar des Ormeaux Que \$4,900, D V Brien Saint John N B \$2,981, C Y Brown Victoria \$2,583, H C Brown Montreal \$2,500, L Brunton Montreal \$6,000, W H Burnett London Ont \$7,624, S M Busby London Ont \$6,795, C Cahill Verdun Que \$5,907, D Cameron Montreal \$2,000, W J M Cameron London Ont \$9,597, K Z Cantor Montreal \$13,950, S Caouette Montreal \$9,070, L Chan Montreal \$6,204, J Charbonneau Montreal \$6,000, M S Chughtai Montreal \$9,600, G A Clark London Ont \$4,634, R A Cleghorn Montreal \$2,350, L R Coke Winnipeg \$8,315, R T Collyer London Ont \$2,261, W K Coulter London Ont \$10,093, M W Couper Montreal \$5,400, P H Courtenay Victoria \$4,284, L S Cox Charlottetown \$3,183, J V Coyle St John's \$2,400, H J Cronhelm Victoria \$3,042, J H Darrach Montreal \$2,850, P K Das Victoria \$4,284, Dickey Sloan Norton Greig Chetwynd & Gough Vancouver \$115,660, J C Dickinson Montreal \$6,000, R E Donevan Mount Royal Que \$2,550, J A Drummond Montreal \$2,400, R D Drysdale Charlottetown \$9,161, C N Duclos

VETERANS AFFAIRS—Continued

Montreal \$12,600, J D Duffin Calgary Alta \$18,000, N J England London Ont \$8,797, R W Fanjoy Saint John N B \$5,927, G R D Farmer Ottawa \$4,800, J Fiddess Victoria \$2,251, M R Finlayson Montreal \$8,800, J A Finley Saint John N B \$8,940, D G Florendine Calgary Alta \$10,896, R R Forsey Montreal \$4,600, R C Fraser Mount Royal Que \$5,400, S Z Freidman Montreal \$13,000, E D Gagnon Montreal \$7,800, P A Galbraith Winnipeg \$4,320, J W Gerrie Montreal \$3,850, J E Gibson Kingston Ont \$8,400, G Gingras Mount Royal Que \$7,200, C A Goresky Montreal \$5,200, C L Gosse Halifax \$2,400, F Greenwood Montreal \$15,000, K Greenwood Victoria \$2,283, R A Gregory Saint John N B \$4,998, G Grenier Montreal \$5,600, H J Grieve Victoria \$3,467, L P Guertin Montreal \$6,000, N Guilbault Montreal \$4,800, G G Habib Winnipeg \$2,256, F Hacker Montreal \$3,700, G W Halpenny Westmount Que \$15,000, S P Handa Saint John N B \$20,357, F A Harrington Montreal \$4,581, M Harth London Ont \$5,330, L M Hemmings Montreal \$4,725, J Henderson Montreal \$2,600, R Henderson Montreal \$5,550, R B Higgins Saint John N B \$4,940, H N Hill Montreal \$4,000, G E Hobbs London Ont \$5,112, G F Homer Victoria \$8,076, I Horowitz St Laurent Que \$2,400, W K House Halifax \$4,200, G G Houston Charlottetown \$3,738, F G Inglis Mount Royal Que \$7,200, M Jadgari Montreal \$14,250, M E James Saskatoon Sask \$9,389, W G Jamieson London Ont \$4,204, W A John Calgary Alta \$6,419, D W B Johnston London Ont \$13,987, G Jolicoeur Mount Royal Que \$3,600, P C Joshi Saint John N B \$16,686, L M Kahana Mount Royal Que \$6,600, J R Kearns Hamilton Ont \$4,731, G W A Keddy Saint John N B \$6,763, A C Kelly Saint John N B \$4,800, S G Kenning Victoria \$6,624, S P Kenning Victoria \$4,034, S A Keyes Saint John N B \$8,257, J M Kilgour Winnipeg \$6,000, R Kimoff Dollar des Ormeaux Que \$3,350, P Labrecque Montreal \$6,400, J Laflamme Montreal \$3,200, E R Lamb Hamilton Ont \$2,141, R Lantier Montreal \$7,800, J B Lantz Charlottetown \$6,994, A W Lapin Montreal \$6,700, G Larocheville Montreal \$4,647, R W Lee Saint John N B \$3,948, M P Leith Victoria \$3,040, M Levant Calgary Alta \$7,099, I Levy Hamilton Ont \$2,873, J A Lewis London Ont \$18,138, J B Lillie Montreal \$8,239, W Lingard Montreal \$4,800, R W Logie Montreal \$12,687, R C Long Montreal \$3,150, J L Loudon London Ont \$5,530, G E Lovatt London Ont \$2,368, F W Lundell Montreal \$17,400, J T MacDougall Winnipeg \$4,800, W C MacKenzie Edmonton Alta \$2,400, J G MacLean Saint John N B \$4,857, P J MacLeod Montreal \$14,950, A H MacMillan Hamilton Ont \$4,064, F A MacMillan Charlottetown \$2,601, C W MacMillan Saint John N B \$4,010, F MacPhail Montreal \$3,000, E E MacRae London Ont \$3,103, G W Manning London Ont \$2,313, E Marcotte Montreal \$4,000, J R Martin Montreal \$9,650, W Mason-Couper Westmount Que \$10,200, P V Master Winnipeg \$22,498, W J McCracken Hamilton Ont \$2,062, J K McKenzie Winnipeg \$6,000, J A McLachlin St Thomas Ont \$2,602, T B McLean Victoria \$2,414, R P Mehta Winnipeg \$2,550, F Merino Dollar des Ormeaux Que \$4,200, W W Middleton London Ont \$2,542, R D Midgley Montreal \$4,400, S Milrod Saint John N B \$5,148, S Mirsky Ottawa \$12,000, H F Mizgala Montreal \$3,700, F Montreuil Montreal \$10,800, D D Morehouse St Lambert Que \$16,200, L I Morgan Saint John N B \$3,120, L R Morse Saint John N B \$7,454, B E Murphy Westmount Que \$5,400, M D Nixon Saint John N B \$2,340, C Novella Westmount Que \$14,850, L Ogilvy Montreal \$10,800, J A P Pare Dorval Que \$17,750, C J Pattee Montreal \$5,400, G I Paul Winnipeg \$3,498, H A Peacock Hamilton Ont \$5,164, J C Pelletier Montreal \$5,740, M C Perena Victoria \$2,322, J A Phills Mount Royal Que \$7,200, G Piasecki Dollar des Ormeaux Que \$9,030, H A Pickard London Ont \$12,062, W Pinsky Montreal \$3,750, E J Pinter Montreal \$2,098, M I Polowin Saint John N B \$5,123, J S Polson Montreal \$5,400, J J Porter Calgary Alta \$10,287, I C Price London Ont \$8,783, R C Pronger Victoria \$7,118,

J Purres London Ont \$2,250, M Putnam Charlottetown \$4,939, L J Quinn Montreal \$3,000, E Rabin Montreal \$3,700, H Rabinovitch Montreal \$5,400, R Ramussen Mount Royal Que \$2,400, Z Rasheeduddin Winnipeg \$3,981, E A S Reid Montreal \$2,550, K C Rodger Saint John N B \$4,320, H R Ross Sydney N S \$2,400, W Rosser Ottawa \$2,281, J S Rostant Montreal \$16,238, I Ruddick Montreal \$4,800, N Ruman Montreal \$5,705, G M Sagrilotto St Laurent Que \$3,570, J C Samis Ottawa \$5,280, O Schickler Montreal \$12,810, J L Schneiderman Montreal \$3,675, H J Scott Westmount Que \$7,200, S K Seah Beaconsfield Que \$11,250, D L Semelka Winnipeg \$3,287, Shaughnessy Veterans' Medical Services Vancouver \$301,282, H Sigman Montreal \$6,000, S Silver Saint John N B \$7,141, E H Sinclair Montreal \$9,759, J M Sinclair Victoria \$6,640, J C Sinnott Charlottetown \$3,765, C C Smith Montreal \$13,800, R C Smith Victoria \$5,641, J G Stapleton Hamilton Ont \$6,467, W Stephen Saint John N B \$4,837, H D Stevens Montreal \$6,000, A Stewart Victoria \$2,644, N R Stewart Victoria \$2,500, H A Sullivan Saint John N B \$4,509, F G Swaine Montreal \$4,250, J Sylvestre Sherbrooke Que \$4,400, E J Tabah Montreal \$6,000, T Tatlow Hudson Que \$6,400, C R Taylor Saint John N B \$4,671, A Ten Pas Montreal \$9,600, J C Theriault Saint John N B \$6,151, A T Thom Montreal \$4,950, A Thompson Westmount Que \$18,000, C A Thompson London Ont \$4,099, A E Thomson Winnipeg \$5,280, G M Thornhill Saint John N B \$4,414, H O Tanning Saint John N B \$7,219, J H Toogood London Ont \$5,410, H W Tougas Verdun Que \$4,800, L S Tsai Victoria \$3,093, P A Turgeon Montreal \$3,600, University Anaesthetic Services Halifax \$11,950, F W Vaughan Victoria \$3,416, E P Walter Saint John N B \$3,360, H A Warner Westmount Que \$9,200, J D Warren Victoria \$7,436, W C Watt Calgary Alta \$5,765, P Weil Montreal \$6,000, J A S Wilson Montreal \$6,600, W T Wong Victoria \$4,158, J P Wyatt Winnipeg \$6,000, S A Yaffe Hamilton Ont \$6,138, G Young Winnipeg \$3,000.

Payments by services with individual payments of \$2,000 or over were:

AMBULANCE AND TAXI SERVICE: Garden City Ambulance Victoria \$2,000, Handicap Transportation Winnipeg \$4,023, Moore (associated) Winnipeg \$10,486, Smith's Ambulance Edmonton \$5,514, J A Walker Halifax \$2,661, Yellow Cab Co Edmonton \$3,132.

CEMETERY CHARGES \$172,046—Beechwood Cemetery Ottawa \$2,472, Forest Lawn Cemetery-Mortuary Co Burnaby B C \$10,953, Last Post Fund Inc Pointe-Claire Que \$9,528, Mount Pleasant Cemetery (London) Inc London Ont \$2,230, Veterans Memorial Trust Association Vancouver \$4,659, Washington & Johnston Ltd Toronto \$2,016, Woodland Cemetery Hamilton \$2,996.

CONSULTANT FEES of \$2,000 or over were: Lorrain Gérin-Lajoie Ste Anne de Bellevue Que \$16,640, St Jacques Mongenais Winnipeg \$172,503, Siddell Dennis Warner Victoria \$51,497.

DENTAL SERVICES \$458,861—C B Allaby Moncton N B \$4,813, D L Bowler Prince George B C \$2,427, G E Burgman Niagara Falls Ont \$2,208, J A Comeau Yarmouth N S \$2,294, D G Cumberland Red Deer Alta \$2,174, R H Dolan Fredericton \$2,497, L I Duffy Charlottetown \$3,998, B Duguay Caracquet N B \$3,026, J R Edmunds Brantford Ont \$2,716, W L Goodwin Corner Brook Nfld \$2,406, J E Hardy Amherst N S \$2,084, C A Hayward Chatham N B \$3,073, G M Hewitt Gander Nfld \$3,456, O Leblond Grand Falls N B \$2,250, J I Lesik Windsor Ont \$2,032, W B MacKeigan Sydney Mines N S \$2,093, B Manning Lumsden Nfld \$4,210, J I Morris Charlottetown \$2,342, V M Nickerson Yarmouth N S \$2,883, H M Parker Sydney N S \$2,872, M C Parks St Catharines Ont \$4,127, E J Robichaud Richibucto N B \$2,546, G R Roue Nashwaakasis N B \$2,330, P Siman Halifax \$2,474, J Swan Clarenville Nfld \$3,117, J A Thorsness Vancouver \$2,012.

VETERANS AFFAIRS—Continued

FOOD SERVICES \$174,773—Aberhart Memorial Sanatorium Edmonton \$171,314.

FUNERAL CHARGES \$680,875—A S Bardal Winnipeg \$8,177, Barrett's Funeral Home Ltd St John's \$4,882, Bell Funeral Home Vancouver \$3,100, Howell & Sons New Westminster B C \$2,190, N W Brenan & Sons Ltd Saint John N B \$3,611, Burnaby Funeral Directors Ltd North Burnaby B C \$3,445, Calvin Funeral Home Ltd Saint John N B \$12,340, Carnell's Memorial Chapel St John's \$4,251, Caul's Funeral Home St John's \$6,518, Chapel Hill Funeral Parlour Ltd White Rock B C \$4,584, Chapel of the Bells Calgary Alta \$2,160, Chapel of Chimes Vancouver \$2,228, Chaplin's Funeral Chapel Victoria \$2,595, Chruick-shanks Funeral Home Halifax \$3,801, Clark Leatherdale Winnipeg \$7,401, P Coutu Funeral Parlors Winnipeg \$2,218, Davidson's Funeral & Ambulance Service Ltd Newcastle N B \$2,222, Dodsworth & Brown Hamilton Ont \$2,069, Earle Elliott Funeral Home Toronto \$5,520, Fillatre's Funeral Home Ltd Corner Brook Nfld \$2,964, First Memorial Services Ltd Vancouver \$3,292, Fitzpatrick's Funeral Services Ltd Saint John N B \$6,555, Cy Foster Gooder Funeral Services Calgary Alta \$2,520, The Garden Chapel Calgary Alta \$4,755, A B Gardiner Winnipeg \$2,110, Giffen-Mack Chapel Toronto \$3,090, Glenhaven Memorial Chapel Ltd Vancouver \$2,619, Grandview Funeral Chapel Vancouver \$4,723, Hamilton Mortuary Ltd Vancouver \$7,011, Hayward's Funeral Chapel Victoria \$2,880, Hennessey Funeral Home Charlottetown \$2,520, Hill & Robinson Brantford Ont \$2,104, Hulse & Playfair Funeral Directors Ottawa \$5,325, Jacques Funeral Home Calgary Alta \$5,260, Jerrett Funeral Chapsels Ltd Toronto \$2,902, R S Kane Ltd Willowdale Ont \$3,289, Kearney Funeral Directors Vancouver \$3,543, Kelly Funeral Homes Ottawa \$2,200, Kerr's Funeral Chapel Winnipeg \$2,592, Leydens Funeral Home Calgary Alta \$4,624, George E Logan & Sons Funeral Home Ltd London Ont \$2,160, L G MacMillan Black Point N B \$2,035, Maher's Funeral Home Ltd Campbellton N B \$5,128, J B Marlatt Hamilton Ont \$2,080, McCall Brothers Victoria \$7,899, McDougall & Brown Ltd Toronto \$3,810, McEvoy & Shields Funeral Directors Ottawa \$3,223, McInnis & Holloway Ltd Calgary Alta \$4,342, George A Millard Funeral Home Ltd London Ont \$3,056, Mount Pleasant Chapel Ltd Vancouver \$3,295, Needham Funeral Service London Ont \$2,558, Nunn & Thomson Ltd Vancouver \$3,915, Paul O'Connor Funeral Home Ltd Scarborough Ont \$2,182, Racine Robert & Gauthier Funeral Directors Ottawa-Hull \$7,034, Richmond Funeral Home 1964 Ltd Richmond B C \$2,606, Rosar-Morrison Funeral Home Toronto \$2,880, Sargent and Son Thunder Bay Ont \$2,036, Sauds Mortuary Victoria \$3,302, Simmons & McBride Vancouver \$3,527, Taylor Funeral Home Sutton Ont \$2,381, J J Thompson Winnipeg \$3,818, Thompson's Funeral Home Ltd Richibucto N B \$2,382, Thomson & Irving Victoria \$2,280, Gordon F Tompkins Funeral Home Kingston Ont \$2,618, Trull Funeral Home Ltd Toronto \$4,885, Turner & Porter Ltd Toronto \$3,426, Tuttle's Funeral Home Moncton N B \$2,128, Vernon Funeral Home Ltd Vernon B C \$2,284, Washington & Johnston Ltd Toronto \$5,650, Zawidoski Funeral Parlors Winnipeg \$2,530.

GRAVE MARKERS \$131,857—B C Monumental Works (1965) Ltd Vancouver \$16,167, Chesley Memorial Works Chesley Ont \$6,750, Geard Cut Stone Ltd London Ont \$2,900, H G Hardwick & Sons Hamilton Ont \$2,664, Holy Cross Cemetery Thornhill Ont \$2,193, Ideal Monuments Works Ltd London Ont \$10,413, Kenny's Marble Works St John's \$6,660, Lakehead Monuments Thunder Bay Ont \$11,781, MacLean Granite (1966) Ltd Red Deer Alta \$11,201, Martel & Sons Vankleek Hill Ont \$16,390, Pine Hill Cemetery Scarborough Ont \$3,480, Regina Monumental Regina Sask \$3,243, Thake Monuments & Vaults Westport Ont \$2,026.

LAUNDRY CHARGES \$508,620—Aberhart Memorial Sanatorium

Edmonton \$19,524, Custom Cleaners Ltd Saskatoon Sask \$6,128, National Defence Medical Centre Ottawa \$15,973, Nelsons Laundries Ltd Victoria \$2,846, United Cleaners Ottawa \$3,336, Wendy's Laundry Halifax \$160,944, Whitehall Laundry Winnipeg \$104,585.

MEDICAL SERVICES \$1,005,545—A Aguayo Montreal \$8,240, J T Allard Richibucto N B \$7,111, Anaesthesia Associates London Ont \$3,465, Anesthesia Facilities Ltd Charlottetown \$2,692, A Archambault Villes Des Laurentides Que \$2,031, J Arditti Saint John N B \$2,686, I Berezney Winnipeg \$2,083, J B Bewick Saint John N B \$2,486, P E Blundell Montreal \$7,870, M L Bonnell Charlottetown \$10,207, J P Bradley Nanaimo B C \$2,920, J A Bryant Magog Que \$5,461, F Burke Charlottetown \$3,842, Burris Clinic Kamloops B C \$4,032, J D Campbell Calgary Alta \$3,484, M Carnat Calgary Alta \$2,700, W G Chipperfield Calgary Alta \$7,248, S W Cho Black's Harbour N B \$3,425, L deLima Charlottetown \$2,781, S Dematos Cocagne N B \$3,782, R A D'Intino Sydney N S \$2,472, M M Drummond Toronto \$5,535, P Dubravcik Montreal \$30,378, R B Eaton Moncton N B \$2,300, G E Edwards Calgary Alta \$10,821, E R Ellicott Napanee Ont \$2,208, H H Epstein Woodstock N B \$3,195, R M Ford Montreal \$47,632, E M Found Charlottetown \$3,307, D E Fox Nanaimo B C \$2,652, H R Gallie Calgary Alta \$6,077, J S Gardner Calgary Alta \$6,349, J D Gauthier Shippegan N B \$10,331, N B Girardin Winnipeg \$3,960, M Gladu Sherbrooke Que \$3,313, H E Good Haliburton Ont \$4,070, M Graham Rexton N B \$2,538, S P Handa Saint John N B \$3,089, S W D Hart Picton Ont \$2,512, M Heuff Saint John N B \$6,458, J A Houle Pointe Claire Que \$14,419, Irving Clinic Kamloops B C \$3,932, P C Joshi Saint John N B \$2,440, M Kaye Montreal \$1,475, J F Keays Newcastle N B \$5,605, F W Kenny Rexton N B \$3,740, H Kiefer Midland Ont \$2,157, R W Kimber London Ont \$4,009, A Koval Kingston Ont \$2,966, R J Koval Minden Ont \$2,469, P Lecoq Granby Que \$3,251, J Letts Calgary Alta \$2,555, E B Losier Chatham N B \$3,678, F E Lundy Calgary Alta \$10,489, W W MacKay Newcastle N B \$2,255, E A MacLennan Campbellton N B \$7,539, A A MacLeod Charlottetown \$3,771, J M McIntyre Montreal \$9,026, J McKeown Cornwall Ont \$3,127, H B McNeill Charlottetown \$3,619, M C McPhee Calgary Alta \$2,109, Medical Associates Ottawa \$3,242, E N Mercer Montreal \$2,359, A Michaud Caracquet N B \$3,218, P A F Morin Kingston Ont \$5,085, R M Mundle Charlottetown \$2,982, A P Murphy Moncton N B \$5,956, J Nerette Tracadie N B \$8,620, J E Newell Calgary Alta \$9,000, G J O'Brien St John's \$3,226, D T H Paine North Bay Ont \$3,663, M C Patrick Fredericton \$2,292, J E Paulin Tracadie N B \$5,000, J M Potter Dalhousie N B \$2,093, R E Pow Calgary Alta \$12,731, O Retzer Calgary Alta \$6,156, D M Robb Hampton N B \$2,112, R Robertson Vancouver \$2,403, H R Ross Sydney N S \$3,618, J A Scott Magog Que \$7,011, M B Selter Calgary Alta \$12,000, A E Shapter St John's \$2,370, T N Siller Montreal \$18,484, W D Stewart Calgary Alta \$8,683, E Stiles & Estate St Stephen N B \$2,243, W H R Tanner Calgary Alta \$2,341, F G Thompson Clinton Ont \$2,293, R G Townsend Montreal \$11,155, J D Warkentin Calgary Alta \$8,250, R A White North Bay Ont \$3,885, A M Wright Montreal \$10,284, A M Wright & T N Siller Montreal \$4,125, R J Young Peterborough Ont \$5,596.

MISCELLANEOUS PAYMENTS OF \$2,000 or over were: Mertin Chambers Toronto \$15,000, Keith Jenkins & Associates Montreal \$2,730, Gino Lorcini London Ont \$30,692.

SPECIALISTS ENGAGED IN RESEARCH: A Brabant Montreal \$3,938, J Lella Montreal \$7,389, Linton Radiologist Montreal \$7,303.

SPEECH THERAPIST \$2,208—M Fichman Montreal \$2,208.

STEAM HEAT SERVICES \$38,516—Royal Jubilee Hospital Victoria \$34,654.

UNIVERSITY STAFF CONSULTANTS \$9,450—Dalhousie University Halifax \$8,400.

VETERANS AFFAIRS—Concluded

VETERANS' LAND ADMINISTRATION PROGRAM

LEGAL FEES of \$2,000 or over were paid to: J A Beechie London Ont \$9,703, J A Black Kingston Ont \$5,712, R J Butler Halifax \$3,856, Cameron & Ord Belleville Ont \$10,307, F R Caputo Sault Ste Marie Ont \$2,270, L C Clarke Windsor Ont \$5,565, R Cowan Barrie Ont \$2,460, G M Dent Ottawa \$7,774, F Fenton Oakville Ont \$4,544, R F Ferguson Sydney River N S \$3,338, T J K Gillis Sydney N S \$3,973, R Girouard Isle Perrot Que \$4,302, J J Golden Harrow Ont \$2,161, W B Gordon Peterborough Ont \$4,250, P G Gorman Saint John N B \$3,980, H R Hart Brockville Ont \$2,330, D C Hughes Fredericton \$6,061, K J Kenney Bridgewater N S \$2,052, D Kerr Chatham Ont \$3,494, F A Large Charlottetown \$7,428, Lewis Aylward

Crosbie Day & Sparkes St John's \$3,631, R B Linton Newmarket Ont \$3,995, J D MacCullum Saint John N B \$8,095, N R MacLeod Summerside P E I \$4,773, P B Maddox Woodstock N B \$2,929, G R Matheson Halifax \$4,725, J C McBride Ingersoll Ont \$2,435, D A McCullagh Cobourg Ont \$4,919, W K A McKay St Thomas Ont \$4,073, J W Moorby Barrie Ont \$2,055, Moore & Clegg Orillia Ont \$2,101, A D Nichols Truro N S \$3,001, W M Nicol Ottawa \$5,575, C O'Connell Sydney N S \$3,694, J D Orlando Bridgetown N S \$7,513, B A Owen Barrie Ont \$4,021, K E W Roddam Pictou N S \$2,687, J W Sheppard Simcoe Ont \$2,953, A T Smith (Jr) North Bay Ont \$2,405, R C Stevenson Fredericton \$2,719, H E S Sugg Bracebridge Ont \$3,555, Telford & VanWyck Owen Sound Ont \$2,383, C F Whelly Saint John N B \$2,249.

Construction and Acquisition
of Land,
Buildings and Equipment, and
Machinery and Equipment
(Including Fire Truck Contracts)

PROPERTY		Cost
Land		
Buildings		
Equipment		
Machinery		
Fire Truck Contracts		
Other		
Total		

SECTION 29

1970-71 PUBLIC ACCOUNTS

Construction and Acquisition of Land, Buildings and Equipment; and Machinery and Equipment (Including Firm Price Contracts)

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AGRICULTURE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, Contractor and Project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Newfoundland</i>	\$		\$	\$	\$
Port aux Basques					
*Seabord Construction Company					
Cleaning and inspection station					
Change orders 24 and 25 authorized on increase of \$1,525 to provide additional work (amends reporting in 1969-70 Public Accounts)	576,698	1968-69			574,242
<i>Prince Edward Island</i>					
Charlottetown					
J R Cote Ltée					
Upton farm dairy centre.....	155,000	1970-71	155,000	116,981	116,981
<i>Quebec</i>					
Grosse Ile					
Raymond Caron Inc					
Construction of laboratory.....	194,030	1970-71	201,000	194,030	194,030
Ste Foy					
*F Vigneron Construction Inc, and Ernest Cote					
Research laboratory (amends reporting in 1969-70 Public Accounts)..	3,271,797	1968-69	1,969,500	970,968	3,266,860
<i>Saskatchewan</i>					
Regina					
Bird Construction Co Ltd					
Interior construction of agronomy building.....	100,580	1970-71	99,996	86,853	86,853

*Awarded through Department of Public Works.

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

	Amount
	\$
Agricultural equipment.....	298,294
Breeding stock.....	94,647
Elevator equipment.....	233,745
Farm equipment.....	20,095
Laboratory equipment.....	11,485
Office equipment and furnishings.....	156,260
Other equipment.....	167,417
Photographic equipment.....	19,214
Scientific and technical equipment.....	1,582,438
Transportation equipment.....	637,667
	3,221,262

COMMUNICATIONS

	Amount
	\$
Department	
CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT.....	141,277
CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT	
Scientific equipment.....	3,226,729
Transportation equipment.....	104,481
Furniture, fixtures and office equipment.....	161,131
Other equipment.....	167,719
	3,660,060
Post Office	
CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT	
Transportation equipment.....	1,524,552
Standard equipment.....	1,210,078
Mail box equipment.....	420,798
Mailing machinery equipment.....	385,767
Office furniture and equipment.....	952,071
Miscellaneous.....	254,922
	4,748,188

ENERGY, MINES AND RESOURCES

Location, contractor and projects	Amount of contract	Year of contract	1970-71 expenditures	Expenditures to date
<i>Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Professional and Special Services</i>	\$		\$	\$
MINERALS, ENERGY AND EARTH SCIENCES PROGRAM				
Quebec				
Montreal				
McGill University				
Sea ice investigations on Arctic ice.....	124,850	1970-71	21,027	21,027
Ontario				
Rexdale				
Barringer Research Ltd				
Feasibility of using ground modulation on reflected light—5 per cent for overhead costs as authorized in the contract.....	19,005	1970-71	19,005	19,005(f)
Ottawa				
Canadian Aero Services Ltd				
Operation and maintenance of Skyvan aircraft.....	235,963	1968-69	99,940	235,963
Computing Devices of Canada Ltd				
*Establish, operate and maintain department owned Decca Lamba Hyperbolic chain.....	125,458	1969-70	78,964	113,902
Establish, operate and maintain department owned Decca Lamba Hyperbolic chain.....	156,835	1970-71	44,937	44,937
General				
Various				
Aero Photo Inc				
Aeromagnetic surveys in Quebec.....	652,740	1965-66	27,900	636,832
Aeromagnetic surveys in the Province of Saskatchewan—the province provided one-half of the expenditure.....	263,853	1966-67		263,853(f)
*Aeromagnetic surveys in the Province of Quebec—the province provided one-half of the expenditure.....	1,500,000	1969-70	215,000	420,200
Canadian Aero Services Ltd				
Airborne profile recording surveys.....	183,517	1970-71	167,229	167,229
Geoterrex Ltd				
Aeromagnetic surveys in the Province of British Columbia—the province provided one-half of the expenditure.....	368,650	1969-70	110,595	221,190
Geoterrex-Lockwood-Survair				
Aeromagnetic surveys in Labrador, Northwest Territories and the Province of Newfoundland.....	4,000,000	1969-70	410,526	506,095
Lockwood Survey Corporation Ltd				
Aeromagnetic surveys in the Northwest territories.....	120,450	1968-69	61,026	120,450(f)
Pallister and Associates				
Aeromagnetic surveys in the high eastern Arctic.....	171,600	1969-70	85,800	171,600(f)
Spartan Air Services Ltd				
Aeromagnetic surveys in the Province of Newfoundland.....	362,496	1965-66	362,496	362,496
Aeromagnetic surveys on Central Baffin Island—T.B.701273, December 17, 1970, authorized an increase of \$176,670 to provide for additional aircraft days and an increase in board and lodging	633,657	1967-68	121,950	468,135
Aeromagnetic surveys in the Districts of Keewatin and MacKenzie	2,365,000	1969-70	401,176	450,717
Terra Surveys Ltd				
Air profile recording surveys.....	107,338	1970-71	58,956	58,956
<i>Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Rentals</i>				
General				
Various				
Autair Helicopter Services Ltd.				
Charter of aircraft.....	679,680	1965-66	122,773	371,299
Bradley Air Services Ltd.				
Charter of aircraft.....	834,000	1968-69	340,991	691,016
Dominion Helicopters Ltd.				
Charter of aircraft.....	589,500	1968-69	312,501	495,307
Lockwood Survey Corp. Ltd.				
Charter of aircraft.....	151,000	1970-71	151,000	151,000(f)
Pacific Hovercraft Ltd.				
Charter of hovercraft.....	176,567	1970-71	176,567	176,567(f)
Pacific Western Airlines Ltd.				
Charter of aircraft.....	188,571	1970-71	188,571	188,571(f)
Skyrotors Ltd.				
Charter of aircraft.....	128,167	1970-71	128,167	128,167(f)
Wardair Canada Ltd.				
Charter of aircraft.....	106,500	1970-71	57,745	57,745

*Amends reporting in 1969-70 Public Accounts.

ENERGY, MINES AND RESOURCES—Continued

Location, contractor and projects	Amount of contract	Year of contract	1970-71 expenditures	Expenditures to date
Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for the Purchase of Utilities, Materials and Supplies	\$		\$	\$
General				
Various				
Lockwood Survey Corp. Ltd.				
Purchase of air survey photography, simultaneous airborne profile recording data.....	113,159	1969-70	8,826	113,159(f)
Purchase of high altitude air photography.....	329,017	1970-71	329,017	329,017(f)
Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Acquisition of Machinery, Equipment and Furnishings				
Nova Scotia				
Dartmouth				
**Urban Construction Ltd.				
Construction of core laboratory at the Bedford Institute of Oceanography.....	123,326	1969-70	606	123,326(f)
*Hornstrom Bros. Construction Ltd.				
Construction of additional core and sample building at the Institute of Sedimentary and Petroleum Geology.....	109,497	1969-70	1,523	109,497(f)
Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Acquisition of Machinery and Equipment				
United States of America				
Bedford, Massachusetts				
Kongsberg Systems Inc				
Supply of automatic flat-bed drawing table (plotter).....	105,170	1970-71	105,170	105,170(f)
WATER RESOURCES PROGRAM				
Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Professional and Special Services				
Quebec				
Montreal				
Shawinigan Engineering Co Ltd				
Study hydrometric network in Western Canada—Province of British Columbia contributed \$20,000 to the study.....	290,000	1969-70	84,631	290,000(f)
Ste Foy				
University of Quebec				
Study hydrometric network—gauging stations.....	107,000	1970-71	51,560	51,560
Ontario				
Niagara Falls				
H G Acres Ltd				
Study development of engineering-economic water quality simulation models.....	197,355	1969-70	152,591	152,591
Toronto				
Systems Research Group				
Study report on Federal strategy for environmental pollution.....	235,676	1969-70	25,000	235,676(f)
Wood Gordon and Co				
Study of economic incentives for pollution control and abatement..	123,500	1969-70	60,978	60,978
Saskatchewan				
Saskatoon				
University of Saskatchewan				
Research programme for development of automated methods of hydrographic cartography and semi-automatic digitation of bathythermographs.....	329,025	1966-67	35,449	329,025(f)
Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Rentals				
General				
Various				
Evans McKeel Work Boats Ltd.				
Charter of M V Lac Erie.....	200,000	1969-70	76,443	134,590
Gateway Aviation Ltd				
Charter of aircraft.....	204,445	1970-71	204,445	204,445(f)
Karlson Shipping Co Ltd				
Charter of M V Martin Karlson.....	1,110,000	1969-70	419,894	816,584

**Amends reporting 1969-70 Public Accounts and awarded through Department of Public Works.

*Awarded through the Department of Public Works.

ENERGY, MINES AND RESOURCES—Concluded

Location, contractor and projects	Amount of contract	Year of contract	1970-71 expenditures	Expenditures to date
<i>Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Purchased Repair and Upkeep</i>	\$		\$	\$
<i>New Brunswick</i>				
<i>Saint John</i>				
Saint John Shipbuilding and Dry Dock Co Ltd				
Ship repairs, annual refit and dry docking for C S S Baffin.....	113,859	1970-71	113,859	113,859(f)
Ship repairs, annual refit and dry docking for C S S Hudson.....	171,815	1970-71	171,815	171,815(f)
<i>British Columbia</i>				
<i>Yarrows Ltd</i>				
Annual refit and dry docking for C S S Parizeau.....	108,410	1970-71	108,410	108,410(f)
<i>Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Land, Buildings and Works</i>				
<i>Nova Scotia</i>				
<i>Dartmouth</i>				
Harbour Construction Co Ltd				
Construction of depot and boatshop addition at the Bedford Institute of Oceanography.....	260,519	1969-70	147,273	260,519(f)
<i>Ontario</i>				
<i>Burlington</i>				
Bramalea General Contracting (Peel) Ltd				
Construction of service buildings.....	4,190,345	1969-70	1,199,508	4,190,345
Construction of administration and laboratory building at C C I W	8,030,978	1969-70	3,805,294	3,851,740
Construction of water quality plant at C C I W.....	910,641	1970-71	757,374	757,374
Reid Crowther and Partners				
Design and supervision of C C I W.....	1,692,342	1969-70	155,182	1,351,816
<i>Ottawa</i>				
Coady Construction Ltd				
Construction of streamflow gauging station on the Rideau River....	45,521	1969-70	29,245	45,521(f)
<i>Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Acquisition of Equipment and Furnishings</i>				
<i>Ontario</i>				
<i>Kingston</i>				
Canadian Dredge and Dock Co Ltd				
Construction of a Great Lakes hydrographic survey launch.....	111,846	1969-70	5,255	111,846(f)
<i>St Catharines</i>				
Port Weller Dry Dock Ltd				
Construction of a Great Lakes research vessel.....	2,105,724	1966-67		2,105,724(f)
<i>British Columbia</i>				
<i>Sidney</i>				
Canoe Cove Marina Ltd				
Construction of four hydrographic survey launches.....	183,830	1969-70	36,766	182,830
Construction of four hydrographic survey launches.....	212,800	1970-71	212,800	212,800

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

	Amount
	\$
MINERALS, ENERGY AND EARTH SCIENCES PROGRAM	
Expenditures included:	
Other engineering construction.....	9,901
Workshops.....	8,884
Warehouses.....	40,028
Other operative building construction.....	11,290
Residential buildings.....	45,094
	115,197

WATER RESOURCES PROGRAM

	Amount
Expenditures included:	\$
Marine construction.....	180,747
Sewage systems.....	25,802
Other engineering construction.....	138,406
Office buildings.....	47,058
Warehouses.....	184,270
Other operative building construction.....	6,203,588
	6,779,871
National Energy Board	
Simultaneous transmission equipment.....	2,838
Office furniture.....	11,739
Office equipment.....	15,895
	30,472
	6,925,540

EXTERNAL AFFAIRS

CONSTRUCTION AND ACQUISITION OF LAND
BUILDINGS AND EQUIPMENT

Estimates Expenditures

\$4,245,000 \$4,238,680

Location, contractor and projects	Amount of contract	Year of contract	1970-71 expenditures	Expenditures to date
	\$		\$	\$
<i>Canberra Australia</i>				
Mr & Mrs M Kennedy				
Purchase of Staff Accommodations.....	118,346	1970-71	118,346	118,346(f)
<i>Bogota Colombia</i>				
A M Grillo				
Purchase of Official Residence.....	156,703	1970-71	156,703	156,703(f)
<i>Helsinki Finland</i>				
Oy Wärtsilä Ab				
Purchase of Chancery.....	150,000	1970-71	150,000	150,000(f)
<i>New Delhi India</i>				
*Construction of Chancery, Servant's Quarters, Service Building and related site works—				
—Structural				
Northern Construction Co Ltd.....	1,308,707	1969-70	496,549	839,813
—Mechanical				
**National Construction Co Ltd.....	498,350	1970-71	316,476	316,476
—Electrical				
Crompton Greaves Ltd.....	811,035	1969-70	171,650	577,246
Professional and Special Services \$407,720—Gardner, Thornton, Davidson & Garrett Vancouver \$194,714; "In House" and various Technical and Professional Aid \$213,006.....				
<i>Tokyo Japan</i>				
Kajima Construction Co				
Construction of Staff Accommodation.....	190,000	1970-71	42,767	42,767
Professional and Special Services \$16,249—McCarter, Nairne and Partners Vancouver \$16,249.....				
<i>Islamabad Pakistan</i>				
MacDonald, Layton, Costain Ltd				
*Construction of Chancery Official Residence and Staff Housing Compound.....	3,542,225	1970-71	857,623	857,623
Professional and Special Services \$93,921—Waisman, Ross, Blunkstein Winnipeg \$93,921.....				
<i>Warsaw Poland</i>				
Budimex				
*Construction of Chancery (amends reporting in Public Accounts 1969-70).....	602,167	1967-68	122,800	602,167
Professional and Special Services \$31,740—Smith, Carter, Parkin Winnipeg \$31,740.....				
<i>Madrid Spain</i>				
Eproisa and Ipeisa Ltd				
Purchase of Chancery.....	347,555	1970-71	347,555	347,555
<i>Hong Kong</i>				
South China Morning Post				
Purchase of Staff Accommodations.....	247,638	1970-71	247,638	247,638(f)

* Awarded through Department of Public Works.

**New Contract. 1969-70 Contract of \$428,500 with American Refrigeration Co Ltd terminated because of repeated contract violations. During 1969-70 \$45,507 was paid for actual and satisfactory work done by American Refrigeration Co Ltd.

FINANCE**CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT**

	Amount
	\$
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Furniture and fixtures.....	193,727
Office machines and equipment.....	54,258
	<hr/> 247,985
ANTI-DUMPING TRIBUNAL PROGRAM	
Office machines and equipment.....	3,865
Insurance	
Office machines and furniture.....	18,676
Communication equipment.....	238
	<hr/> 18,914

FISHERIES AND FORESTRY**CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT**

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Contracts \$100,000 or over were:</i>					
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM					
Industrial Seaboard Co					
South Burnaby BC for construction of the auxiliary water supply for the Pinkut Creek spawning Channel Babine Lake BC.....	140,939	1970-71	140,939	140,939	140,939(f)
Walter Cabott Construction Limited					
Port Moody BC for construction of hatchery building Capilano hatchery Capilano Canyon Park North Vancouver BC.....	384,000	1970-71	219,612	219,612	219,612
William Hynes					
Dunnville Nfld for construction of community stage facilities phase II Jerseyside Nfld.....	176,241	1970-71	11,573	11,573	11,573
AQUATIC RENEWABLE RESOURCES RESEARCH PROGRAM					
Northern Construction Ltd					
Vancouver					
Dredging and filling foreshore development phase I West Vancouver BC	236,400	1970-71	39,851	39,851	39,851
Trident Construction Ltd					
St Boniface Man					
Construction of freshwater institute Winnipeg Man.....	8,141,742	1970-71	1,337,640	1,337,640	1,337,640
D Robinson Construction (1952) Ltd					
Nanaimo BC					
Construction of extension to Pacific Biological Station Vancouver BC	3,574,340	1967-68	30,829	30,829	3,574,340 (f)
FORESTRY RESEARCH AND SERVICES PROGRAM					
Forest Construction Ltd					
Edmonton					
For construction of Forestry Research Laboratory Edmonton.....	4,489,891	1968-69	1,531,251	1,531,251	4,481,597*
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM					
<i>Contracts in connection with the construction of equipment:</i>					
Canoe Cove Marine Ltd					
Victoria					
For construction of 48 foot fiberglass fast patrol boat.....	105,783	1970-71	100,494	100,494	100,494

* Amends reporting 1969-70 Public Accounts.

FISHERIES AND FORESTRY—Concluded

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount \$
ADMINISTRATION PROGRAM	
Furniture and fixtures.....	31,060
Miscellaneous.....	2,926
Office machinery and equipment.....	40,468
Photographic equipment.....	2,937
	<u>67,391</u>
FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM	
Camp equipment.....	13,841
Communication and related equipment.....	90,268
Computers.....	3,151
Electric lighting, distribution and control equipment.....	29,734
Furniture and fixtures.....	66,992
Heating, air conditioning and refrigeration equipment....	23,340
Measuring, controlling, laboratory apparatus and ac- cessories.....	397,483
Miscellaneous equipment.....	202,685
Office machines and equipment.....	72,418
Photographic equipment.....	8,767
Transportation equipment.....	263,215
Vessels and ancillary equipment.....	298,376
	<u>1,470,270</u>
AQUATIC RENEWABLE RESOURCES RESEARCH PROGRAM	
Communication and related equipment.....	20,000
Computers.....	26,352
Electric lighting, distribution and control equipment.....	63,583
Furniture and fixtures.....	40,843
Heating, air conditioning and refrigeration equipment....	89,007
Measuring controlling laboratory apparatus and ac- cessories.....	825,247
Miscellaneous equipment.....	125,341
Office machines and equipment.....	83,573
Photographic equipment.....	13,508
Transportation equipment.....	56,779
Vessels and ancillary equipment.....	47,425
	<u>1,391,658</u>
FORESTRY RESEARCH AND SERVICES PROGRAM	
Agricultural machinery and implements.....	21,044
Communication and related equipment.....	36,047
Computers.....	20,093
Electric lighting distribution and control equipment.....	12,760
Fire fighting equipment.....	8,927
Furniture and fixtures.....	33,896
Heating, air conditioning and refrigeration equipment...	12,477
Miscellaneous equipment.....	61,421
Office machines and equipment.....	34,507
Photographic equipment.....	22,006
Transportation equipment.....	164,330
	<u>428,508</u>
	<u>3,357,827</u>

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORSCONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount \$
Office machines and equipment.....	2,000
Road motor vehicles.....	3,627
	<u>5,627</u>

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
Construction and Acquisition of Land, Buildings and Equipment.....			52,283,000		
<i>Contracts of \$100,000 or over and cost plus contracts of \$10,000 or over —</i>					
INDIAN AND ESKIMO AFFAIRS PROGRAM					
<i>Maritime region—</i>					
Shubenacadie agency—					
Millbrook—					
Town of Truro					
Water and sewer lines.....	164,062	1969-70		31,697	164,062(f)
<i>Quebec region—</i>					
Abitibi district—					
Fort George—					
*Ron Engineering & Constr Que Ltd					
School and staff unit.....	911,806	1970-71		712,624	712,624
<i>Arctic Quebec district—</i>					
Quebec—					
Asbestos Building Supply Ltd					
Supply and delivery of 150 low cost housing units.....	934,293	1970-71		75,000	75,000
Asbestos Building Supply Ltd					
Supply of 128 low cost Eskimo houses.....	857,813	1970-71		857,813	857,813(f)
<i>Caughnawaga district—</i>					
Caughnawaga					
Normandin Construction					
Construction of water and sewer improvements.....	208,643	1970-71		176,712	176,712
<i>Pointe Bleue district—</i>					
Manowan—					
Albert Gelinas Inc					
Construction of school complex and site development.....	322,858	1969-70		3,533	322,858
<i>Mistassini—</i>					
Jasmin Construction					
Construction of one, two unit motel type staff residences and two, four unit motel type residence.....	206,666	1970-71		202,123	202,123
Laurent Bergeron					
Construction of water intake pumping station and distribution system	120,067	1969-70		15,000	120,067(f)
Jasmin Construction					
Construction of twelve classroom school and three sleeping quarters....	893,960	1970-71		384,690	384,690
<i>Pointe Bleue—</i>					
Les Entreprises P Girard Ltée					
Construction of extensions to sewers, water line and construction of sewage force-main.....	163,410	1970-71		150,279	150,279
<i>Weymontachie—</i>					
Germain Gingras Construction Enrg.					
Construction of 47 log houses.....	641,630	1970-71		619,183	619,183
<i>Restigouche agency—</i>					
Restigouche—					
C A Norton					
Construction of extension to the existing storm sewer system and water-mains.....	163,814	1970-71		159,214	159,214
<i>Sept Iles district—</i>					
Schefferville—					
Tremblay, Héroux et Associes					
Consultant services for construction of 106 houses with utility services	140,000	1969-70		78,092	105,092
Richard & B A Ryan Ltd					
Construction of 106 housing units, water supply sanitary and storm sewer systems sidewalks and parking areas.....	2,573,092	1970-71		1,111,918	1,111,918
<i>Ontario region—</i>					
Brantford district—					
Six Nations—					
Cayuga Materials & Construction Co Ltd					
Construction of 2.61 miles of road.....	111,005	1969-70		13,305	111,005(f)
<i>Bruce agency—</i>					
Cape Croker—					
D H O (Graham & Graham)					
Cape Croker road 0.8 miles.....	154,000	1970-71		136,675	136,675
Riehl Construction Limited					
Construction of three classroom school, three bedroom residence and site development.....	208,111	1969-70		55,984	208,111(f)

*Included consultant fees.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
INDIAN AND ESKIMO AFFAIRS PROGRAM—Continued	\$		\$	\$	\$
Kingston district—					
St Regis—					
Payette Construction Ltd					
Reconstruction of part of Chenail road and MacDonald road involving approximately 2¼ miles of road.....	130,557	1970-71		130,557	130,557(f)
Payette Construction Ltd					
For supply and installation of storm sewers, water system and construction of village streets.....	112,622	1970-71		112,622	112,622(f)
Tyendinaga—					
H J McFarland Co Ltd					
Construction of Selby Creek and Marysville Creek Bridge structures and approaches on the York road.....	264,332	1970-71		238,252	238,252
Lakehead district—					
Mobert—					
Con-Bridge Ltd					
Construction of a bridge and approaches over White River.....	119,874	1970-71		84,005	84,005
London district—					
Walpole Island—					
O. J. Gaffney Ltd					
Construction of a bridge (amends reporting in Public Accounts 1969-70).....	1,532,062	1968-69		80,012	1,532,062(f)
Sault Ste Marie agency—					
Rankin—					
Ellwood Robinson Ltd					
For supply and installation of municipal services.....	110,345	1970-71		110,345	110,345(f)
Kassabonika—					
*B F Klassen Construction (Can.) Ltd					
Two classroom addition and staff accommodation.....	328,645	1970-71		171,719	171,719
Six Nations agency—					
Ohsweken—					
*Cromar Construction Ltd					
Additions to school.....	233,636	1969-70		118,698	233,615
Manitoba region—					
Fisher River agency—					
Little Grand Rapids—					
*G A Baert 1964 (Ltd)					
Construction of school staff units.....	436,289	1969-70		162,236	432,731
Island Lake agency—					
God's Narrows—					
*B F Klassen Construction Ltd					
Construction of a school.....	1,258,186	1970-71		500,000	500,000
Red Sucker Lake—					
Simpson Construction Ltd					
Construction of school addition and teacherage.....	258,000	1969-70		105,500	131,000
Norway House agency—					
Cross Lake—					
Atco Western Ltd					
For supply and erection of a classroom complex building and associated work.....	275,825	1970-71		226,745	226,745
The Pas district—					
Split Lake—					
*B F Klassen Construction Ltd					
School gymnasium and staff units.....	765,259	1970-71		190,000	190,000
Various Northern Reserves—					
Department of Urban Development and Municipal Affairs Province of Manitoba					
To provide on a cost sharing basis, the upgrading of roads on various reserves and settlements in the northern part of the province.....	217,784	1970-71		217,784	217,784(f)
Saskatchewan region—					
Carlton agency—					
Prince Albert—					
Pigott Construction Ltd					
Construction of an administration and services building, four dormitories, principal's residence and site development.....	733,761	1970-71		609,647	609,647
Various Indian Reserves—					

*Included consultants fees.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount contract	Year of contract	1970-71 Expenditures	Expenditures to date
INDIAN AND ESKIMO AFFAIRS PROGRAM—Concluded	\$		\$	\$
<i>Saskatchewan region—Concluded</i>				
Anderson Drilling For boring and developing large diameter shallow wells on various Indian reserves.....	107,928	1970-71	107,928	107,928(f)
<i>Alberta region—</i>				
Blackfoot-Stoney Sarcee district—				
Ed Moritz Masonry & Tile Ltd Construction of fifteen brick houses.....	317,845	1970-71	317,845	317,845(f)
Tom Brilz Construction Co Construction of seven brick homes.....	129,930	1969-70	129,930	129,930(f)
Morley—				
Muttart Industries Ltd For construction of thirteen new Indian homes.....	239,172	1970-71	229,287	229,287
Blood-Peigan district—				
Blood—				
State Construction Ltd Renovations to residential school phase III.....	162,365	1968-69	100	162,365(f)
Standoff Blood—				
Challenge Homes Ltd Construction of a four classroom kindergarden complete with site development.....	201,660	1970-71	12,000	12,000
Edmonton-Hobbema district—				
Alexander—				
W C Wells Construction Ltd Construction of a three classeoom school and activities room.....	175,814	1969-70	41,114	175,814(f)
Ermineskin—				
Ellis Construction Ltd Construction of a four classroom kindergarden complete with site development.....	202,815	1970-71	73,815	73,815
Fort Vermillion agency—				
Assumption—				
*Lenrice Engineering Ltd Construction of school staff housing units.....	149,050	1969-70	1,004	149,050(f)
Upper Hay River—				
*Poole Construction Ltd School and staff unit.....	277,720	1970-71	25,421	25,421
<i>British Columbia region—</i>				
South Island district—				
Tofino—				
*Farmer Construction Ltd Construction of hostel.....	977,027	1970-71	876,079	876,079
<i>Northwest Territories region—</i>				
Baffin district—				
Cape Dorset—				
*Jasmin Construction Inc Addition to school.....	1,010,301	1969-70	285,977	1,005,656
Frobisher Bay—				
*Maurice Carrier Inc & Wilfrid Legaré Inc Academic occupational school.....	2,998,238	1970-71	2,315,147	2,315,147
MacKenzie district—				
Baker Lake—				
*B F Klassen Construction Ltd Construction of two-classroom school and gymnasium.....	474,036	1969-70	112,604	459,986
Fort Good Hope and Cambridge Bay—				
General Mobile Accommodations Ltd Construction of 5, twelve-pupil residences.....	493,309	1969-70	5,075	491,309
Tuktoyaktuk—				
Asbestos Building Supply Limited Erection of twenty-four houses.....	166,000	1970-71	166,000	166,000
Northern education—				
Pangnirtung—				
*Jasmin Construction Inc Addition to school.....	838,551	1968-69	15,918	838,551(f)

*Included consultant fees.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
NORTHERN DEVELOPMENT PROGRAM					
<i>Northwest Territories region—Concluded</i>					
Yellowknife—					
*Fort Construction Co Ltd					
Addition to Sir John Franklin school (amends reporting in Public Accounts 1969-70).....	739,557	1968-69		752	739,557(f)
<i>Mackenzie region—</i>					
Mackenzie headquarters—					
*T A Klemke and Son Construction Ltd					
For highway extension mile 229 to mile 296.6 Mackenzie highway.....	2,512,225	1968-69		1,202,512	2,512,224
*Mallet Contracting Co Ltd					
Gravel mile 117 to mile 231 Mackenzie highway.....	486,137	1970-71		175,468	175,468
*Mannix Company Ltd					
Highway clearing mile 0 to mile 66 Fort Liard highway.....	1,900,000	1970-71		1,900,000	1,900,000(f)
*Karl Mueller Construction Ltd					
Right of way clearing mile 0 to mile 34 Fort Liard highway.....	106,033	1970-71		106,033	106,033(f)
*Poole Engineering Co. Ltd					
Crushed gravel surfacing Fort Smith highway (amends reporting in Public Accounts 1969-70).....	611,227	1969-70		214,222	611,227(f)
*Western Construction and Lumber Co Ltd					
Clearing, grading, gravelling mile 167.3 to mile 286.5 Mackenzie highway.....	3,085,684	1968-69		159,038	3,085,684(f)
*Western Construction and Lumber Co Ltd					
Grading, drainage mile 0 to mile 38 Dawson boundary road.....	2,578,034	1966-67		26,165	2,578,034(f)
Western Electronics and Engineering Ltd					
For opening and upgrading a toll winter road.....	100,000	1970-71		50,000	50,000
<i>Mackenzie district—</i>					
Grise Fiord-Pond Inlet					
Tower Co (1961) Ltd					
Cape Dorset—Supply and delivery of nine three-bedroom prefabricated residences.....	225,484	1969-70			225,484(f)
<i>Frobisher Bay</i>					
Tower Co (1961) Ltd					
Frobisher Bay—Repairs to the Federal building.....	182,330	1970-71		182,330	182,330(f)
<i>Cape Dorset—Pangnirtung</i>					
Welsh Lumber Co Ltd					
Supply and delivery of ten prefabricated buildings.....	228,281	1970-71		228,281	228,281(f)
<i>Yukon Territory—</i>					
Yukon headquarters—					
Anvil Mining Corporation Limited					
Constructing a permanent access road from the Ross River-Carmacks road to millsite (amends reporting in Public Accounts 1969-70).....	1,664,606	1969-70		720,606	1,664,606(f)
*Kaps Transport					
Right of way clearing mile 330 to mile 365 Dempster highway.....	111,192	1970-71		111,192	111,192(f)
*Laird Construction Co Ltd					
Grading and drainage of Dempster highway mile 77.8 to mile 122.6 (amends reporting in Public Accounts 1969-70).....	2,155,669	1969-70		1,513,859	2,155,669(f)
*E Lobe Contracting Ltd					
Crushed gravel surface and stock piling mile 0 to mile 142 Campbell highway (amends reporting in Public Accounts 1969-70).....	1,628,230	1969-70		531,936	1,628,230(f)
Venus Mines Ltd					
Construction of access road from Carcross to site of silver mine (amends reporting in Public Accounts 1969-70).....	156,680	1969-70		41,680	156,680(f)
Kenting Aircraft Ltd (Klondike Helicopters Division)					
For forest fire control.....	153,563	1970-71		47,214	47,214
Drummond Welding and Steel Works Ltd					
Supply and erection of four welded bulk oil storage tanks (amends reporting in Public Accounts 1969-70).....	135,720	1969-70		1,136	135,720(f)
CONSERVATION PROGRAM					
<i>Atlantic region—</i>					
Cape Breton Highlands Park—					
Seaport Contractors & Landscape Ltd					
Construction of water supply system.....	443,740	1968-69		1,966	443,740(f)
<i>Fortress of Louisburg—</i>					
Cambrain Construction Ltd					
Construction of retaining walls Dauphin demi-bastion.....	274,824	1969-70		70,164	274,824(f)

*Included consultant fees.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
CONSERVATION PROGRAM— <i>Concluded</i>	\$		\$	\$	\$
<i>Atlantic region—Concluded</i>					
Kejimikujik Park—					
Fowler Bros Contractors Ltd					
Construction of park administration building.....	127,243	1968-69		300	127,243
*Acadian Construction Limited					
Paving of access road and parking lot.....	194,293	1969-70		84,140	194,293(f)
<i>Western region—</i>					
Banff Park—					
*Burns & Dutton Construction (1962) Ltd					
For grading, culverts, base course, water sewer and miscellaneous works mile 63.4 to 64.9.....	2,510,144	1967-68			2,510,144(f)
I W Campbell Construction Ltd					
For construction of a sewage system.....	544,218	1970-71		539,019	539,019
*H Hansen's Construction Co Ltd					
Reconstruction Sunshine access road.....	224,185	1969-70		16,980	224,185
*Poole Engineering Co Ltd					
Surface treatment Trans-Canada highway.....	426,013	1969-70		259,785	426,013(f)
Jasper Park—					
C McLeod & Co Ltd and Richer McLeod Construction					
Water supply improvement phase I.....	227,236	1970-71		116,636	116,636
*Standard-General Construction (Int) Ltd					
Construction of road and parking facilities.....	1,045,374	1969-70		525,597	1,045,374
*Standard-General Construction (Int) Ltd					
Flood control—Fiddle River Bridge.....	176,786	1969-70		1,941	176,786(f)
*Whissell Enterprises Limited					
Townsite improvements phase II.....	937,707	1968-69		4,413	937,707(f)
Lower Fort Garry Park—					
J W Bodner					
Construction of phase I portion of the utility system.....	185,857	1970-71		150,407	150,407

EXPENDITURES INCLUDED THE FOLLOWING:

General investigations, research, studies etc—

Acadia University Wolfville N S \$3,500, J H Ackland Toronto \$11,300, R Allen Ottawa \$3,500, C R Anderson Quebec \$3,750, J C Baud Ottawa \$2,588, M A M Bell Victoria \$3,000, G Benneth Ottawa \$3,625, K Bickley Montreal \$2,800, B Bouchard Quebec \$2,500, E Boulerville Ottawa \$10,416, (2 projects), University of British Columbia Vancouver \$3,600, Brock University St Catharines Ont \$2,500, University of Calgary Calgary \$2,000, Carleton University Ottawa \$9,950, R Carpentier Pointe Gatineau Que \$2,240, J Charbonneau \$6,375, R Chartrand Hull Que \$7,296, E Collard Montreal \$4,000, R P Cousineau Ottawa \$3,437, G B Crockett Ottawa \$2,500, M Cullen Toronto \$3,625, A Cunningham Ottawa \$3,162, Dalhousie University Halifax \$3,000, R C Darveau Quebec \$29,115 (2 projects), A Davis Ottawa \$5,075, P Desmeules Ottawa \$13,200, G Drzewiecki Ottawa \$3,453, G Dufault Montreal \$7,985, H Durand Ottawa \$3,636, A A Falkner Ottawa \$9,185, R B Fletcher North Battleford Sask \$2,000, P Goldring Ottawa \$3,625, M Gomes Ottawa \$3,200, M I Grady Ottawa \$2,000, H Greiner Fredericton N B \$2,300, G Gusset Ottawa \$3,438, B Humphreys Manotick Ont \$8,200, F Jaunzems Ottawa \$7,896, J-P Kozerawski Quebec \$2,588, Université Laval Quebec \$11,350 (4 projects), N Lee Sillery Que \$2,625, University of Lethbridge Alta \$8,000, P R Lindo Ottawa \$9,600, P Lockwood Ottawa \$6,648 (2 projects), R Lueger Ottawa \$4,000, A MacLean Montreal \$7,200, B McBurney Ottawa \$7,344, A C McKay Almonte Ont \$6,900, P McNally Vanier City Ont \$2,625, R J Menify Leamington Ont \$5,064, J E Miller Ottawa \$7,296, P Miquelon Ottawa \$2,700, M Morrison Ottawa \$3,000, B Morton Ottawa \$3,438, J Moussette Ottawa \$2,125, R Murphy Toronto \$3,648, University of New Brunswick Fredericton N B \$4,884 (2 projects), Memorial University of Newfoundland St John's \$9,500 (2 projects), H Nissenthal Montreal \$4,000, K Peverley Ottawa \$7,896, J Poirel Maniwaki Que \$3,000, K Price Ottawa \$6,588, Queen's University Kingston Ont \$3,000, R B Raphael Pointe Gatineau Que \$2,957, S G Rich Elmira Ont \$3,600, D Roy Chandler Que \$40,235, H A Russell

Ottawa \$2,013, M E Sack North Battleford Sask \$2,000, A St Amour Ottawa \$4,500, D Stewart St Louis de Kent N B \$4,125, L Sussman Ottawa \$3,300, V Suthren Montreal \$3,000, M Sykes Ottawa \$10,000, G R Thaler Toronto \$2,000, J Thomas Ottawa \$2,025, J Thompson Ottawa \$3,162, University of Toronto Toronto \$5,250, Trent University Peterborough Ont \$8,750 (2 projects), University of Victoria \$9,000, J L West Calgary \$2,000.

Archaeology and archaeology research—

University of British Columbia Vancouver \$9,400 (2 projects), University of Calgary Calgary Alta \$41,515 (5 projects), S Epps Rockland Ont \$2,580, J Henderson Ottawa \$3,125, B Humphreys Manotick Ont \$7,500, K Kimberley Ottawa \$2,420, R Massé Ottawa \$3,300, L Murdock Ottawa \$3,713, University of St Dunstan's Charlottetown \$15,000, University of Saskatchewan Saskatoon Sask \$4,700.

Consultant fees—

S Anderson Ottawa \$4,020, V Broadhangen Ottawa \$3,162, G G Brunet Ottawa \$2,875, J Fénélon Quebec \$2,588, D Isaac Ottawa \$2,300, M Kearny St John's \$2,738, R Letellier Quebec \$3,015, B Prins St Jean Que \$3,450, G G Renaud Sherbrooke Que \$2,013, M Soucy Hull Que \$5,000.

History research—

M Archibald Ottawa \$2,325, S De Gruchy Ottawa \$2,875, Y Desloges Hull Que \$5,180 (2 projects), F Donnelly Lachine Que \$2,600, H F Durand Quebec \$13,500, R J Flinn Halifax \$4,803, D C Ford Hamilton Ont \$5,750, J P Gadoury Henryville Que \$3,336, I A L Getty Calgary Alta \$4,000, J Greenbough Halifax \$3,625, E Krause Ottawa \$3,625, G G Laing Gatineau Que \$2,600, P Lapointe Lucerne Que \$2,900, M H Lewis Hull Que \$2,600, D MacMillan Quebec \$3,800, C Minotto Lachine Que \$2,588, M Moussette Ottawa \$3,550, B Pothier Ottawa \$2,625, M H Vaney Hull Que \$3,275, C Whitfield Ottawa \$2,175.

Photographic services—

P Balyck North Battleford Sask \$2,000, C C Burdall Langley B C \$2,250, C Durand Ottawa \$5,200, C Lefebvre Hull Que \$2,000, R Van der Ham Ottawa \$7,296.

*Included consultants fees.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—Concluded

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Expenditures of \$5,000 or over for purchases of land were as follows:

CONSERVATION PROGRAM—Concluded

National Parks—

Cape Breton Highlands—G d'Hunt \$87,000
Prince Edward Island—R Simpson \$23,500, J E Simpson \$68,460, R T McNeill's \$22,915, J M Bell \$39,865, N and K Birthwistle \$69,698, Thymewood Ltd \$29,575
Gaspe—M I Reynolds-Hyman \$33,000, A Beaudette in trust \$27,000
Point Pelee—R and E Simpson \$27,000, P and F R Sikkema \$10,000, E H Seilan \$6,900, E and W J Mellian \$37,700, F E Dretrich \$8,300, E H Parkey \$30,000, E B Anders \$6,000, J P Campbell \$13,800, J and E Evans \$11,020, M and A H Mitchell \$6,700, J R Tilden personally and as executrix of the estate of D G Tilden \$92,500, H Oskay and A Maenpaa \$5,500, C F and A J Durocher \$10,385
Banff—Mudd's Ltd \$7,040, Canada Cement Co Ltd \$60,000, S Pawchuk \$7,000, H G Paris \$22,000, Green "T" Service Ltd \$14,000, The Alpine Club of Canada \$70,000, M Vigh \$14,850, H L Courley \$8,199, Estate of H Matkin \$7,500, T E Pain \$9,500, H L Gourley \$24,000, Independent Order of Oddfellows Lodge No 48 \$15,300, W Gee executrix of M Gee \$18,600.
St Lawrence—R C P Webster \$9,000
Jasper—Estate of F A Whitelaw \$35,000, Jasper Park Ski Club Ltd \$38,207
Riding Mountain—E Turner \$17,650, M E Jordan \$7,500, J Madill \$8,500, R T Johnstone \$7,243, Brock Enterprises Ltd \$6,500, A and R A Laurie \$10,450
Waterton Lakes—O Hagglund \$29,000, A E Cahoon \$7,250
Prince Albert—Terrace Garden Ltd \$22,000
Long Beach—Province of British Columbia \$500,000 (4 sites)
Mount Revelstoke—Kicking Horse Forest Products Ltd \$1,025,000.

Historic Sites—
Quebec—Young Men's Christian Association \$70,000, T Saint Denis \$50,000, La Corporation des Missionnaires Oblats de Marie Immaculée \$18,000
New Brunswick—A U and G Lockwood \$38,850
Ontario—Soeurs du Sacré-Coeur \$13,000
Yukon—F Caley and Messrs Collins, Lucck and Co \$5,000.

Canadian Wildlife Service—
Iles-de-la-Paix—J H Dingle \$9,150, H Lalumière \$12,715, Y Legault-Wattie \$1,595, E Deschambaut \$7,310, C Dupuis \$12,000, G J Van den Nieuwenhof \$8,165, L Grondin \$200, A Larocque \$125, M Berube \$500, E Haineault \$14,320, D Fraser \$4,700, L Dupuis \$3,820, K Fraser \$30,000, J J Lavigne \$400, G Langlois \$200, M Mayrand \$250, R Marchand \$2,500, E Hastwell \$500, R St Laurent \$200, B Bhandari, A Reynolds and A M Reynolds \$11,850.
Cap Tourmente—F Duchesne \$23,000, H Lacasse \$1,620, T Levesque \$4,500, H Guerin \$37,350, Le Petit Cap Club Inc \$20,000, J L Tremblay \$1,000, G Thomassin \$4,600, E Tremblay \$1,000, Les Immeubles Laurier Inc \$18,500
Big Creek Marsh—Messrs Evans and Husband \$360,000.
Stalwart—B W McDougall \$7,200, W A Wheatley \$6,000, J McDougall \$7,200, S Matkowski \$4,500
Wallace Bay—L A Brown \$175, A S Brown \$100, E Henderson \$55, L E Brown \$255, M D Wells \$100, G Armour \$50, H S Brown \$100, R W Diel \$1,000, H M Layton \$200, M Drobot \$400, E M Wilkinson \$50, G Annis \$55, A McKim \$600, G Jorgenson \$300, W B & R Coulter \$150, M O Smith \$80, R C MacLeod \$1,500.

NORTHERN DEVELOPMENT PROGRAM

Yellowknife—D O'Callaghan \$20,000.

CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT

	Amount
	\$
INDIAN AND ESKIMO AFFAIRS PROGRAM	
Construction equipment.....	206,716
Education equipment.....	754,596
Farming, forestry and fishing.....	107,441
Fire-fighting equipment.....	7,656
Office equipment.....	13,375
Ships and boats.....	2,539
Student residences and teacherages.....	82,786
Transportation equipment.....	413,718
	1,588,827
NORTHERN DEVELOPMENT PROGRAM	
Assay equipment.....	479
Blueprinting.....	5,302
Camping and fishing equipment.....	932
Electric lighting, distribution and control.....	134,083
Fire-fighting equipment.....	167,656
Furniture and fixtures.....	33,225
House furnishings.....	1,468
Maintenance and shop.....	5,658
Marine equipment.....	5,913
Mine rescue equipment.....	5,547
Scientific and technical equipment.....	50,262
Transportation equipment.....	459,456
Miscellaneous equipment.....	55,930
	925,911
CONSERVATION PROGRAM	
Antique and period artifacts.....	86,781
Boat and marine equipment.....	55,745
Camp equipment.....	6,332
Construction equipment.....	18,880
Fire fighting equipment.....	117,497
Light, heat, etc.....	7,543
Photographic equipment.....	66,054
Radio equipment.....	115,147
Reproduction.....	113,527
Scientific equipment.....	9,498
Transportation equipment.....	634,417
Underwater equipment.....	30,989
Workshop equipment.....	23,796
Miscellaneous equipment.....	554,368
	1,820,574
	4,335,312

INDUSTRY, TRADE AND COMMERCE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date	Holdbacks
	\$		\$	\$	\$	\$
TRADE INDUSTRIAL PROGRAM						
<i>Expenditures consisted of purchase of residential houses in Canberra, Australia and Wellington, New Zealand.</i>						
WORLD EXHIBITIONS PROGRAM						
<i>Expenditures consisted of construction of the Canadian Pavilion, Osaka.</i>						
<i>Montreal—</i>						
Perini Quebec Inc.....	7,389,085	1965-66		10,030	7,389,085 (f)	
<i>Osaka-Japan—</i>						
Taisei Construction Co. Ltd.....	2,265,953	1968-69		174,781	2,265,953 (f)	
	9,655,038		199,000	184,811	9,655,038	

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
TRADE INDUSTRIAL PROGRAM	
Furniture and fixtures.....	105,841
Motor vehicles.....	19,221
Office equipment.....	235,081
Other equipment and appliances.....	69,930
	430,073
TOURISM PROGRAM	
Computers.....	4,986
Furniture and fixtures.....	5,640
Office equipment.....	43,683
Other equipment and appliances.....	2,926
	57,235
WORLD EXHIBITIONS PROGRAM	
Furniture and fixtures.....	5,360
Office equipment.....	294
Other equipment and appliances.....	6,901
	12,555
	499,863
Dominion Bureau of Statistics	
Furniture and fixtures.....	206,424
Office machines and equipment.....	224,627
Motor Vehicles.....	10,304
	441,355

JUSTICE

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Furniture and fixtures.....	70,398
Office machines and equipment.....	61,441
	131,839

LABOUR

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Furniture and fixtures.....	62,013
Office machines and equipment (\$150 and over).....	41,971
Measuring and controlling apparatus.....	6,802
Communications and related equipment.....	123
	110,909
Unemployment Insurance Commission	
Furniture and fixtures.....	1,449,750
Reproduction systems.....	130,880
Motor vehicles.....	7,166
Miscellaneous equipment.....	24,607
	1,612,403

MANPOWER AND IMMIGRATION

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Department	
ADMINISTRATION PROGRAM	
Electrical equipment and appliances.....	1,918
Office furniture and fixtures.....	231,334
Office machines and equipment.....	67,353
	300,605
DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM	
Electrical equipment and appliances.....	1,283
Heating and refrigeration equipment.....	5,222
Office furniture and fixtures.....	142,707
Office machines and equipment.....	55,062
	204,274
IMMIGRATION PROGRAM	
Heating and refrigeration equipment.....	8,588
Electrical equipment and appliances.....	15,286
Household furniture and fixtures.....	20,185
Office furniture and fixtures.....	62,509
Office machines and equipment.....	54,920
Transportation equipment.....	2,337
	163,825
PROGRAM DEVELOPMENT SERVICE PROGRAM	
Office furniture and fixtures.....	17,253
Office machines and equipment.....	32,802
	50,055
	718,759
Immigration Appeal Board	
Office furniture and fixtures.....	29,542
Office machines and equipment.....	11,868
	41,410

NATIONAL DEFENCE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.

- NOTES—(a) All major construction was arranged through Defence Construction (1951) Limited with the exception of aerodromes and housing which were arranged through the Department of Transport and Central Mortgage and Housing Corporation respectively.
 (b) Contracts reported in previous years which have been reduced in the current fiscal year below the limits given above are also listed.
 (c) This list includes contracts or agreements in respect of contributions to municipalities, etc., for construction of schools, water and other services.
 (f) Including final payment.

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
Newfoundland					
Gander					
Inspiration Ltd					
Construction of operations building—T.B. 690245, July 3, 1969, authorized an increase of \$1,002 to provide for additional work..	1,761,001	1967-68	14,128	14,128	1,761,001
Nova Scotia					
Dartmouth					
Lester John Page					
Design services—combined support centre—fee of 5.6 per cent of the cost of construction of the work designed.....	36,000	1969-70	1,200	1,134	33,347
Greenwood					
Acadia Construction Ltd					
Construction of administration building.....	487,882	1970-71	385,000	373,384	373,384
Roscoe Construction Ltd					
Construction of refuelling tender services garage.....	111,300	1970-71	28,000	27,440	27,440
Halifax					
Blunden Construction Ltd (Reported as Blunden Supplies Ltd in 1969-70)					
Construction of combined support facility buildings, T.B. 698289, July 3, 1970, authorized an increase of \$2,952 to provide for additional work.....	592,775	1969-70	283,800	281,791	585,883
Replacement of steam distribution (Windsor Park).....	258,706	1969-70	148,000	147,554	245,194
Extension and renovations to Hospital.....	225,603	1970-71	75,000	78,776	78,776
Cambrian Construction Ltd					
Construction of Atlantic Command Fleet Club building, T.B. 702187 January 21, 1971, authorized an increase of \$29,050 to provide for additional work (contract was finalized in 1969-70 and re-opened in 1970-71).....	1,236,939	1967-68	32,951	32,951	1,236,939(f)
Development of Pier No. 3 T.B. 703954, April 22, 1971, authorized an increase of \$345 to provide for additional work.....	914,200	1970-71	50,000	49,897	49,897
Development of Pier No. 3 Modification and extension.....	259,937	1970-71	85,000	83,426	83,426
Submarine refit structure.....	433,057	1970-71	433,057	433,057	433,057(f)
Combustion & Power Equipment Ltd					
Conversion from coal to oil-firing.....	236,103	1970-71	83,175	83,175	83,175
Dawcoelectric Ltd					
Supply and installation of battery charging equipment—submarine battery shop, Pier No. 3.....	110,283	1967-68			110,283(f)
C A Fowler Bauld & Mitchell					
Architectural services—expansion of hospital—fee of 5.6 per cent of the cost of the work designed.....	15,000	1969-70	15,000	14,989	14,989
Fundy Construction Co Ltd					
Construction of a support and gymnasium building.....	420,516	1970-71	400,000	398,872	398,872
Mettan Wright Associates					
Design Torpedo Assembly building—fee 4.2 per cent of award price plus certain other expenses authorized in the contract.....	23,500	1970-71	23,500	8,100	8,100
F C O'Neill Scriven & Associates					
Design service conversion of boilers.....	11,899	1969-70	11,899	11,899	11,899(f)
Lester John Page					
Design services—renovations pier 3 sheds—fee 5 per cent of the cost of construction of the work designed—T.B. 698063, June 25, 1970, authorized an increase of \$12,500 to provide for additional work.....	52,000	1969-70	41,000	40,970	51,736
Pearlson Engineering Co Inc					
Design and supply syncrolift equipment for dry docking facility.....	633,049	1965-66	2,000	61	632,222

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Nova Scotia—concluded</i>	\$		\$	\$	\$
J Philip Vaughan & Associates Ltd Engineering services for dry docking facility (\$2,907 credited to previous years' expenditures).....	128,399	1964-65			128,399(f)
Western Plumbing & Heating Co Ltd Conversion from coal to oil.....	117,554	1970-71	76,923	76,923	76,923
<i>New Brunswick</i>					
Chatham					
Connolly Construction Ltd Construction of a refuelling tender garage.....	246,370	1970-71	13,163	13,163	13,163
Extension to Hangar No 4.....	149,198	1970-71	76,884	76,884	76,884
Eastland Construction Ltd Improvements to water distribution system.....	100,651	1970-71	93,909	93,909	93,909
Fredericton					
*Diamond Construction (1961) Ltd Construction of Quay Wall E CFB Dockyard.....	422,439	1969-70	324,000	323,223	421,854
Gagetown					
Caledon Helicopters Ltd Second growth control (1970) training areas—(T.B. 698239 June 25, 1970, authorized an increase of \$20,628 to provide additional work).....	222,851	1970-71	222,851	222,851	222,851(f)
Cardinal Painting & Decorating Co Ltd Interior painting 550 married quarters.....	107,100	1969-70	82,092	82,092	107,100(f)
Interior painting 550 married quarters.....	104,800	1969-70	76,190	76,190	76,190
Gifco Ltd Repair of smoke breeching and provision of temporary stack.....	103,392	1970-71	60,784	60,784	60,784
Melanson Bros Painting Contractors Interior painting 550 married quarters.....	107,305	1970-71	79,406	79,406	79,406
Moncton					
George's Plumbing & Heating Ltd Conversion from coal to oil (T.B. 701143, November 26, 1970, authorized increase of \$7,419 to provide for additional work).....	130,974	1970-71	129,637	129,637	129,637
<i>Quebec</i>					
Bagotville					
Delphis Cote Ltd Reroofing and resurfacing various buildings (T.B. 700751, November 6, 1970, authorized an increase of \$1,060 to provide for additional work).....	101,371	1970-71	99,945	99,945	99,945
Ludger Harvey & Fils Ltée Automatic fire protection for hangars.....	163,055	1970-71	86,796	86,796	86,796
Quebec Combustion Inc Conversion coal to oil—central heating plant (T.B. 701039, November 19, 1970, authorized increase of \$5,861 to provide for additional work).....	164,629	1969-70	119,738	119,738	164,629(f)
St-Gelais Tremblay Tremblay Labbé Design services—addition to school. Fee of 1.4 per cent of estimated cost of construction.....	44,500	1969-70	15,242	15,242	15,242
Montreal					
Chant Company Ltd Construction of office building.....	139,938	1970-71	136,162	136,162	136,162
St Jean					
Combustion & Power Equipment Ltd Convert central heating plant to oil.....	143,401	1970-71	141,302	141,302	141,302
Senneterre					
G M & W Construction Reg'd Installations for 40 mobile homes (T.B. 699975 October 1, 1970 authorized an increase of \$1,434 to provide for additional work).....	265,278	1968-69	3,534	3,534	265,278(f)
Valcartier					
A N Bail Cie Ltée & T Pringle & Son Ltd Design and construction of vehicle storage and maintenance facilities (T.B. 696683 April 23, 1970 and T.B. 700204 October 16, 1970 authorized increases of \$39,441 and \$7,315 respectively to provide for additional work).....	2,005,983	1969-70	390,058	390,058	2,005,983
Construction 3 buildings—outside services (T.B. 701750 January 14, 1971, T.B. 703479 March 18, 1971 and T.B. 703930 April 8, 1971 authorized increases of \$43,000, \$186,334 and \$40,725 respectively to provide for additional work).....	5,751,546	1970-71	2,965,000	3,664,348	3,664,348

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Quebec—concluded</i>	\$		\$	\$	\$
Bau-Val Inc					
Outside services and paving, vehicle storage and main facilities (T.B. 694172 January 8, 1970 and T.B. 696258 April 16, 1970 authorized increases of \$32,625 and \$239,131 respectively to provide for additional work).....	1,073,944	1969-70	369,177	369,177	1,071,944
Vehicle fueling and wash down facilities.....	139,493	1970-71	137,624	137,624	137,624
Becan Inc					
Extension Range No 3.....	240,675	1969-70	170,304	152,477	237,174
B R D Construction Inc					
Construction of high explosive processing building.....	184,460	1969-70	55,088	53,473	182,889
Chabot Construction Ltée					
Addition and alterations to junior ranks club, building 514.....	100,000	1969-70	19,916	19,916	100,000(f)
Geo Demers/Demers Lemieux & Roy					
Design improvements water supply—fee of 4.53 per cent of construction of the work designed.....	34,000	1970-71	15,000	14,829	14,829
Gauthier Guite & Jean-Marie Roy					
Design services 60-bed hospital—cost plus fixed fee of \$173,500.....	175,800	1969-70	130,000	127,155	174,970
J P Lajeunesse Inc					
Installation of hot water heating.....	124,226	1970-71	124,226	124,226	124,226(f)
Hervé Pomerleau Inc					
Construction of 60-bed hospital and dental clinic.....	2,567,001	1970-71	570,000	519,987	519,987
Quebec Combustion Inc					
New boiler installation for CHP.....	203,800	1970-71	65,576	65,576	65,576
Somec Inc					
Renovation of CHP and conversion to oil (T.B. 699530 September 9, 1970 authorized an increase of \$17,622 for additional work).....	261,583	1970-71	259,667	259,667	259,667
Tellier & Groleau Inc					
Construction of 180—barrack block and extension to underground steam distribution system.....	608,374	1964-65	839	839	608,374(f)
Tri-Bec Inc					
Renovation and conversion to oil.....	148,410	1970-71	148,410	148,410	148,410
Leo Turcotte					
Design of hospital and dental clinic—fee of 4.2 per cent of actual cost of construction plus certain other expenses authorized in the contract.....	24,200	1961-62			18,230
Val d'Or					
Betteridge-Smith Ltd					
Construction of ground support equipment building.....	127,241	1970-71	123,955	123,955	123,955
<i>Ontario</i>					
Camp Borden					
M G McGeorge Ltd					
Construction of new enclosure Bardia Swimming Pool.....	152,455	1968-69	950	950	152,455(f)
Wasteneys and Stern					
Design services Croil Hall addition—fee 1.5 per cent of cost of construction of the addition.....	25,000	1970-71	25,000	25,000	25,000
Downsview					
Abram & Ingleson					
Design services—Administration building—fee 4.2 per cent of the cost of construction of the work designed.....	35,378	1967-68			35,378(f)
Nicholas Fodor & Associates Ltd					
Conversion of heating plant—fee of 4.6875 per cent of actual cost of construction of the work designed.....	18,000	1969-70			17,488
Fairfield and Dubois					
Design services building 5—Defence Research Institute—fee of 1.5 per cent of actual cost of construction of work designed.....	22,000	1970-71	22,000	14,438	14,438
Kingston					
Dunlop Wardell Matsui Aitken					
Design services addition to buildings C-31 and B-38—fee of 4.5 per cent of the cost of construction of work designed (T.B. 698220, September 23, 1970 and T.B. 700749, November 12, 1970 authorized increases of \$46,000 and \$10,000 respectively.....	56,000	1970-71	40,000	38,545	38,545
Jim Magee Plumbing & Heating Ltd					
Repair underground steam distribution (T.B. 701046, November 19, 1970, T.B. 701960, January 14, 1971, authorized increases of \$6,044 and \$14,974 respectively to provide for additional work)....	204,489	1960-71	160,000	158,862	158,862

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
Ontario—concluded	\$		\$	\$	\$
Ottawa					
J L Richards & Associates Ltd					
Design staff assistance. Reduced by change order to \$139,781.....	139,781	1966-67			139,781(f)
Petawawa					
Donald C Griffin					
Design services General Panet High School—cost plus fixed fee of \$13,650.....	15,078	1969-70	955	955	15,078(f)
Inspiration Ltd					
Construction of a water filtration plant.....	904,238	1967-68	9,820	9,820	904,238
Pillar Construction Ltd					
Construction of 4-classroom addition to General Lake School.....	220,871	1967-68			220,871(f)
M Sullivan & Son Ltd					
Construction of extension to General Panet High School.....	294,670	1970-71	299,045	293,470	293,470
Construction of 32-bed hospital and dental clinic.....	1,150,575	1969-70	829,000	793,067	1,108,953
Rockcliffe					
Ingram & Pye					
Design services elementary school—fee of 4.2 per cent of actual cost of construction plus certain other authorized expenses plus a fixed fee of \$21,000. (\$1,663 credited to previous years' expenditures).....	64,782	1967-68			64,782(f)
Robert Construction Co (Ottawa) Ltd					
Construction of 15 classroom addition to school (T.B. 701749, January 14, 1971, authorized an increase of \$20,096 to provide for additional work).....	519,678	1970-71	510,000	518,715	518,715
Shirley Bay					
Herbert T Brune Construction Ltd					
Various alterations for conversion of building 29.....	112,891	1970-71	112,891	99,974	99,974
Stittsville (Ottawa)					
Pillar Construction Ltd					
Construction of underground laboratory building.....	158,572	1967-68	312	312	158,572
Toronto					
Orval B Dodd Construction Ltd					
Construction of administration building (T.B. 703136, March 4, 1971 authorized an increase of \$13,011 to provide for additional work).....	766,207	1970-71	515,000	425,104	425,104
Newmarch Mechanical Ltd					
Alterations and additions to CHP No 1.....	423,688	1969-70	430,000	422,488	422,488
Trenton					
Automatic Sprinkler Co (1964) Ltd					
Fire protection sprinklers in hangars.....	104,013	1970-71	62,654	62,654	62,654
Concord (Ottawa) Electrical Ltd					
Airfield lighting regulator vault revisions.....	120,980	1970-71	109,715	109,715	109,715
H J McFarland Construction Co Ltd					
Extension to runway and airfield rehabilitation.....	1,413,607	1970-71	600,000	589,187	589,187
Miron-Wiggers Construction Ltd					
Construction of precision measuring equipment laboratory.....	208,949	1970-71	153,350	153,350	153,350
Uplands					
J L Richards & Associates Ltd					
Investigation of water supply—fee of 5 per cent of cost of construction of works called for in plans and specifications plus certain other authorized expenses.....	24,281	1966-67			24,281(f)
L Zuccarini General Contractors Ltd					
Improvements to water system well 7.....	250,361	1969-70	20,119	20,119	250,361
Manitoba					
Shilo					
Oswald Decorating Company					
Interior painting 264 married quarters housing units.....	105,560	1970-71	39,487	39,487	39,487
Saskatchewan					
Moose Jaw					
Grinnel Sales Ltd					
Automatic fire protection for hangars.....	166,334	1970-71	170,000	164,278	164,278
Wapel Concrete & Construction Co Ltd					
Apron reconstruction run-up pad T.B. 700800 October 7, 1970 authorized an increase of \$14,297 for additional work.....	579,804	1969-70	162,759	162,759	579,804(f)

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Alberta</i>					
Cold Lake					
Associated Engineering Services Ltd					
Engineering study of sewage treatment facilities—fixed fee of \$14,500 for drawings and specifications; fixed fee of \$1,500 for operation and maintenance of handbook.....	21,026	1967-68	1,500	1,500	21,026(f)
Cana Construction Co Ltd					
Space detection and tracking systems "Spadats" building.....	257,888	1970-71	150,000	160,538	160,538
Dawson Housing Developments Ltd					
Design and construction of 200 housing units.....	3,118,283	1967-68			3,118,283(f)
Ernest Painting & Decorating Ltd					
Interior painting 400 married quarters.....	155,997	1970-71	155,997	155,997	155,997
Nor-Way Construction Ltd					
Improvements to PLER facilities.....	338,951	1968-69	189	189	338,951(f)
Suffield-Ralston					
Pyrotherm Equipment Ltd					
Installation and start-up of a thermal destructor.....	148,143	1970-71	148,143	117,124	117,124
Valere's Construction Co Ltd					
Construction of ten classroom addition to school sewage treatment facilities refueling tender garage.....	941,695	1968-69	2,178	2,178	941,695(f)
Vipond Automatic Sprinkler Co Ltd					
Automatic fire protection sprinkler for hangars.....	271,980	1970-71	245,000	150,674	150,674
Edmonton					
Poole Engineering Co Ltd					
Repair concrete apron adjacent to hangars.....	316,563	1970-71	180,000	175,316	175,316
<i>British Columbia</i>					
Chilliwack					
Townley Matheson & Partners					
Architectural services base hospital—fee of 5.6 per cent of cost of construction plus certain other expenses.....	28,000	1969-70	2,700	2,696	10,696
B H Voth Co Ltd					
Renovations and extension to administration building.....	357,866	1970-71	120,000	114,268	114,268
Comox					
D Robinson Construction (1952) Ltd					
Construction of concrete reservoir pumphouse extension.....	112,318	1970-71	110,305	110,305	110,305
Stevenson Construction Co Ltd					
Conversion heating plant.....	156,594	1969-70			156,594(f)
Esquimalt					
Associated Engineering Services Ltd					
Design sewage interception system—fee 4.32 per cent of cost of works designed.....	25,000	1969-70	29,000	9,233	9,233
W Campbell Ltd					
Alterations to Building 192A.....	237,500	1969-70	183,734	183,734	237,500(f)
Nor-West Decorators Ltd					
Interior painting married quarters housing units.....	157,120	1970-71	102,003	102,003	102,003
Pacific Piledriving Co Ltd					
No 2 Marine Railway Side Transfer Way.....	105,348	1970-71	105,348	105,348	105,348
Esquimalt (Masset)					
Rhone & Iredale					
Architectural services various buildings cost plus fixed fees.....	192,544	1967-68			192,544(f)
Masset					
Associated Engineering Services Ltd					
Engineering services—design of water treatment plant—cost plus 5.9 per cent of actual cost of construction—development of area—cost plus 4 per cent of cost of construction designed.....	194,639	1967-68			194,639(f)
Granby Construction & Equipment Ltd					
Stripping of peat material PMQ area.....	196,425	1968-69	2,656	2,656	196,425
Janin Western Contractors Ltd					
Domestic complex and housing (179 units), roads and utilities, various buildings. (T.B. 696887 April 30, 1970, T.B. 698083 June 18, 1970, T.B. 701747 January 14, 1971, T.B. 702807, February 18, 1971, authorized increases of \$5,585, \$1,080, \$2,939 and \$2,808 respectively to provide for additional work).....	8,880,123	1969-70	3,027,000	2,611,733	6,850,491
Marwell Construction Ltd					
Construction of operations building.....	1,819,980	1967-68	905	905	1,819,980

NATIONAL DEFENCE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>North West Territories</i>	\$		\$	\$	\$
<i>Yellowknife</i>					
Mod Industries Ltd					
Construction of an administration building (T.B. 702704 February 11, 1971, authorized an increase of \$19,885 to provide for additional work).....	299,669	1970-71	300,000	271,212	271,212
<i>Inuvik</i>					
Poole Construction Ltd					
Air conditioning in operations building and modify station fire alarm system.....	115,031	1970-71	113,669	113,669	113,669
<i>General</i>					
<i>Various</i>					
Aircraft Appliances and Equipment Ltd					
Supply, erection and testing of common digitizer.....	231,479	1970-71	231,479	231,479	231,479(f)
Defence Construction (1951) Limited.....	12,335,070	1962-63	1,872,805	1,872,805	12,335,070
	110,345	1962-63	5,477	5,477	110,345
Foundation Co of Canada Ltd					
Construction.....	299,277	1962-63	22,000	21,314	320,910
Maintenance and operation—cost plus fixed fee of \$226,800 T.B. 696611 June 4, 1970 authorized an increase of \$936,900 to cost and \$38,100 to fixed fee. This increase plus revisions by change orders increased the revised contract value from \$5,973,233 to \$7,005,952.....	7,005,952	1962-63	1,047,000	1,005,689	6,924,723
Hawker-Siddeley Canada Ltd					
Supply and installation of gas turbine generating sets.....	3,585,591	1961-62	10,000	10,000	3,585,591(f)
T Pringle & Son Ltd					
Design helicopter hangars—fee of 1.4 per cent to cost of construction of the work designed.....	63,500	1970-71	70,000	50,652	50,652
Rodney Contractors Ltd					
Installation and services for 36 mobile homes plus storage and maintenance units.....	256,058	1970-71	136,911	136,911	136,911
Sillman Company (Northern) Ltd					
Installation and services for 36 mobile homes plus storage and maintenance units.....	253,173	1970-71	127,557	127,557	127,557
Woodard Park Development Co					
Installation and services for 36 mobile homes (T.B. 702917 February 18, 1971 authorized an increase of \$792 to provide for additional work).....	231,168	1970-71	175,273	175,273	175,273
<i>Bermuda</i>					
<i>Hamilton</i>					
Bermuda Public Works Department (formerly Bermuda Crown Lands Corporation)					
Construction of HF/DF installation.....	168,918	1963-64			168,918(f)

NATIONAL DEFENCE—Concluded

PAYMENTS OF \$25,000 OR OVER FOR LAND AND BUILDINGS

Payee	Description and location of property	Authority	Amount
Clifton and Inga Hatch.....	Land for mobile home site, Barrington Passage, Nova Scotia.....	T.B. 694794, February 12, 1970.....	25,700
Tabco Timber Limited I. M. Sherwin Limited Kennedy Holdings Limited.....	Defence Installation, Masset, British Columbia.....	Judgment of Supreme Court of Canada October 6, 1970.....	40,000
Crown Assets Disposal Corporation.....	Housing for Military Personnel, Edmonton, Alberta.....	T.B. 699239, March 16, 1971.....	325,000
Lloyd and Catherine Dargatz.....	Additional land for base expansion, Chilliwack, British Columbia.....	T.B. 703074, February 25, 1971.....	65,000
John and Daisy Rabel.....	Additional land for base expansion, Chilliwack, British Columbia.....	T.B. 703074, February 25, 1971.....	36,500
Arthur and Mervyn Gregory.....	Additional land for base expansion, Chilliwack, British Columbia.....	T.B. 703074, February 25, 1971.....	70,000
Central Mortgage and Housing Corporation.....	Land for military housing units, Gander, Newfoundland.....	T.B. 698153, July 29, 1970.....	212,901

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
DEFENCE SERVICES PROGRAM	
Ships.....	71,946,000
Military pattern vehicles.....	1,740,000
Aircraft and engines.....	53,905,000
Ground mobile equipment.....	4,227,000
Armament equipment.....	3,044,000
Electronic and communications equipment.....	19,632,000
Special training equipment.....	631,000
Miscellaneous technical equipment.....	8,990,000
Ammunition and bombs.....	13,985,000
Development.....	7,578,000
	185,678,000

NATIONAL HEALTH AND WELFARE

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
MEDICAL SERVICES PROGRAM	\$		\$	\$	\$
<i>Alberta region</i>					
Alexander Reserve Alta					
Construct new health station.....	15,000	1970-71		15,000	15,000
Alexis Alta					
Construct new health station.....	11,464	1970-71		11,464	11,464
Assumption Alta					
Purchase nursing station facilities.....	50,000	1970-71		50,000	50,000
Charles Camself hospital Alta					
Renovations to clinic.....	25,814	1970-71		25,814	25,814
Fort Chipewyan Alta					
Renovations to four-bed nursing station.....	46,253	1969-70	190,000	22,112	42,753
Fort McKay Alta					
Purchase and install trailer health station.....	11,642	1970-71		11,642	11,642
Garden River Alta					
Purchase and install trailer health station.....	12,962	1970-71		12,962	12,962
Janvier Alta					
Purchase and install trailer health station.....	12,949	1970-71		12,949	12,949
Meander River Alta					
Purchase and install trailer health station.....	11,877	1970-71		11,877	11,877
Paul's Band Alta					
Construct a health station.....	14,999	1970-71		14,999	14,999
Sunchild O'Chiese Alta					
Construct a health station.....	40,000	1970-71		40,000	40,000
<i>Manitoba region</i>					
Garden Hill Man					
Renovations to nursing station and installation of portable staff accom- modation.....	19,400	1970-71		19,400	19,400
God's Lake Narrows Man					
Purchase and install portable staff accommodation.....	12,662	1970-71		12,662	12,662
Hodgson Man					
Fisher River hospital, architect fees.....	22,594	1970-71		14,794	22,594
Little Grand Rapids Man					
Purchase and install portable staff accommodation.....	12,969	1970-71		12,969	12,969
Norway House Man					
*G A Baert Construction (1964) Ltd					
Installation of boiler system and sewage treatment plant at Indian hospital.....	165,071	1970-71		165,071	165,071
Construction of a clinic building.....	154,291	1970-71	84,000	9,291	9,291
Oxford House Man					
Purchase and install portable staff accommodation.....	12,228	1970-71		12,228	12,228
Poplar River Man					
*B F Klassen Construction Ltd					
Upgrade to a nursing station.....	178,527	1970-71	50,000	146,527	146,527
Pukotowagan Man					
*B F Klassen Construction Ltd					
Installation of a nursing station.....	166,202	1970-71		146,202	146,202
St Theresa Point Man					
Extension to nursing station and installation of portable staff accom- modation.....	24,186	1970-71		24,186	24,186
Shamattawa Man					
Purchase and install portable staff accommodation.....	80,963	1969-70		15,925	80,963
Split Lake Man					
Purchase and install portable staff accommodation.....	13,690	1970-71		13,690	13,690
The Pas Man					
Purchase and install portable staff accommodation.....	13,248	1970-71		13,248	13,248
<i>Northern region</i>					
Arctic Bay N W T					
Upgrade to a nursing station.....	46,657	1969-70	10,000	4,000	47,657
Baker Lake N W T					
*B F Klassen Construction Ltd					
Install a portable nursing station.....	110,981	1970-71		108,381	108,381
Beaver Creek N W T					
Purchase and install a portable health station.....	25,431	1969-70		3,645	25,431
Belcher Island N W T					
Upgrade to a nursing station.....	52,130	1970-71		42,130	42,130

*Awarded through the Department of Public Works.

NATIONAL HEALTH AND WELFARE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
MEDICAL SERVICES PROGRAM—Continued	\$		\$	\$	\$
<i>Northern Region—concluded</i>					
Broughton Island N W T					
*Jasmin Construction Co Ltd					
Construct a nursing station.....	284,737	1969-70	245,000	173,026	173,737
Cambridge Bay N W T					
Expansion to nursing station.....	25,235	1970-71		25,235	25,235
Clyde River N W T					
*Jasmin Construction Co Ltd					
Construct a nursing station.....	259,000	1970-71	245,000	153,000	153,000
Coral Harbour N W T					
*The Tower Co (1961) Ltd					
Expansion to nursing station.....	165,892	1970-71	30,000	160,892	160,892
Dawson City Y T					
Expansion of nursing station.....	56,290	1970-71	50,000	56,290	56,290
Eskimo Point N W T					
Purchase and install a portable residence trailer.....	29,343	1970-71		29,343	29,343
Fort Good Hope N W T					
Purchase and install a portable residence trailer.....	24,237	1970-71		24,237	24,237
Fort McPherson N W T					
*B F Klassen Construction Ltd					
Install a new nursing station.....	263,804	1969-70	21,000	244,887	253,804
Purchase and install a portable residence trailer.....	19,650	1970-71		19,650	19,650
Fort Norman N W T					
Purchase and install a portable residence trailer.....	17,815	1970-71		17,815	17,815
Fort Providence N W T					
*Bomac Industries					
Replacement of nursing station.....	257,259	1970-71		237,259	237,259
Fort Resolution N W T					
*Silisky Construction Ltd					
Replacement of nursing station.....	259,112	1970-71	180,000	244,112	244,112
Gjoa Haven N W T					
*Yukon Construction Ltd					
Purchase and install a four-bed nursing station.....	310,453	1969-70		14,203	310,453(f)
Grise Fiord N W T					
Upgrade to a nursing station.....	63,322	1969-70		29,132	53,322
Hay River N W T					
Expansion to health centre.....	15,580	1970-71		10,580	10,580
Igloolik N W T					
Purchase and install a portable residence trailer.....	19,650	1970-71		19,650	19,650
Lake Harbour N W T					
Upgrade to a nursing station.....	52,196	1970-71		42,196	42,196
Paulatuk N W T					
Purchase and install a portable health station.....	49,647	1969-70	10,000	4,936	49,647
Pond Inlet N W T					
Purchase and install a portable residence trailer.....	19,650	1970-71		19,650	19,650
Rankin Inlet N W T					
*Walter Bergman Ltd					
Construct a four-bed nursing station.....	264,047	1969-70		18,447	264,047(f)
Repulse Bay N W T					
Purchase and install a portable residence trailer.....	44,323	1970-71		44,323	44,323
Snowdrift N W T					
Purchase and install a portable health station.....	19,640	1969-70	5,000		19,640
Spence Bay N W T					
*Construction of additional living space and provide work space for community health workers also major renovations.....	121,794	1970-71		27,794	27,794
Upper Laird Y T					
Purchase and install a portable health station.....	13,522	1970-71		13,522	13,522
Whitehorse Y T					
*G W Ledingham (Yukon) Ltd					
Renovate E building to provide self contained suites.....	144,873	1969-70	30,000	24,486	144,873
<i>Ontario region</i>					
Bearskin Ont					
Construct health station.....	12,422	1970-71	23,500	12,422	12,422
Big Trout Lake Ont					
Purchase and install portable staff residence.....	10,475	1969-70		2,905	10,475

*Awarded through the Department of Public Works.

NATIONAL HEALTH AND WELFARE—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and projects	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
MEDICAL SERVICES PROGRAM—Continued					
<i>Ontario Region—concluded</i>					
Cat Lake Ont					
Purchase and install portable health station.....	11,591	1970-71		11,591	11,591
Deer Lake Ont					
Construct health station.....	12,997	1970-71		11,997	11,997
Fort Hope Ont					
*D N Cameron Construction Ltd					
Construct nursing station.....	185,673	1969-70	60,000	106,835	185,673
Gull Bay Ont					
Purchase and install portable health station.....	25,093	1969-70		777	25,093
Kasabonika Ont					
Construct health station.....	15,337	1970-71	23,500	15,337	15,337
Kasachewan Ont					
*D N Cameron Construction Ltd					
Construct nursing station.....	155,054	1969-70		129,211	155,054
Moose Factory Ont					
Renovations to hospital.....	15,319	1970-71		15,319	15,319
North Spirit Ont					
Construct health station.....	21,886	1969-70	10,000	6,498	21,886
Ogoki Ont					
Purchase and install portable health station.....	10,857	1969-70	23,500	7,705	10,857
Ohsweken Ont					
Renovation to clinic (sewer system).....	12,758	1969-70		10,600	12,758
Pikangikum Ont					
*D N Cameron Construction Ltd					
Replace nursing station.....	271,619	1970-71		146,619	146,619
Construct staff accommodation.....	12,927	1969-70		6,491	12,927
Round Lake Ont					
*D N Cameron Construction Ltd					
Construct nursing station.....	134,423	1969-70		972	134,423
Sandy Lake Ont					
*D N Cameron Construction Ltd					
Replace nursing station.....	334,683	1970-71		199,683	199,683
Severn Ont					
Construct health station.....	13,148	1970-71		13,148	13,148
Shoal Lake Ont					
Purchase and install portable health station.....	10,811	1970-71		9,811	9,811
Sioux Lookout Ont					
*Bergman Builders Kenora Ltd					
Construction of staff residence.....	340,997	1969-70		100,997	100,997
Installation of sprinkler system at Indian hospital.....	35,907	1970-71		35,907	35,907
Purchase and install portable staff residence.....	16,151	1970-71		16,151	16,151
Renovation to heating plant (conversion to oil) at Indian hospital.....	46,887	1970-71		46,887	46,887
Webique Ont					
Construct health station.....	12,250	1969-70	10,000	5,933	12,250
Wunnummin Ont					
Construct health station.....	10,187	1970-71		10,187	10,187
<i>Pacific region</i>					
Ahousat B C.....	19,829	1970-71		19,829	19,829
Blueberry B C.....	25,295	1970-71		25,295	25,295
Churchouse B C.....	19,994	1970-71		19,994	19,994
Doig B C.....	26,402	1970-71		26,402	26,402
Fort Ware B C.....	12,298	1970-71		12,298	12,298
Halfway B C.....	25,446	1970-71		25,446	25,446
Hartley Bay B C.....	22,125	1970-71		22,125	22,125
Iskut Lake B C.....	10,109	1970-71		10,109	10,109
Kincolith B C.....	23,604	1970-71	20,000	23,604	23,604
Kingcome Inlet B C.....	22,339	1970-71		22,339	22,339
Kitkatla B C.....	25,543	1970-71	20,000	25,543	25,543
Klemtu B C.....	21,843	1970-71		21,843	21,843
Kyuquot B C.....	20,246	1970-71		20,246	20,246
Nazko B C.....	23,558	1970-71		23,558	23,558
Prophet River B C.....	22,968	1970-71		22,968	22,968
Rivers Inlet B C.....	20,235	1970-71		20,235	20,235

*Awarded through the Department of Public Works.

NATIONAL HEALTH AND WELFARE—*Concluded*

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
MEDICAL SERVICES PROGRAM—<i>Concluded</i>	\$		\$	\$	\$
<i>Pacific region—Concluded</i>					
Stone B C.....	23,298	1970-71		23,298	23,298
Tachie B C.....	23,474	1970-71		23,474	23,474
Takla B C.....	10,616	1970-71		10,616	10,616
(The above construction items represent the building of health stations in each of these communities.)					
<i>Quebec region</i>					
Great Whale Que					
Purchase and install portable staff accommodation.....	10,960	1970-71		10,960	10,960
Porrennituk Que					
Renovations to nursing station.....	37,709	1970-71	34,000	37,709	37,709
Port Harrison Que					
*Jasmin Construction Inc					
Replace nursing station.....	193,782	1969-70	112,000	188,705	189,782
Sanmaur Que					
Upgrade to a nursing station.....	53,725	1969-70		21,585	53,725
Sugluk Que					
Upgrade to a nursing station.....	26,135	1969-70		25,969	26,135
<i>Saskatchewan region</i>					
Black Lake and Fon du Lac Sask					
Construct 2 health stations.....	41,081	1970-71		41,081	41,081
Broadview Sask					
Construct 5 health stations.....	15,201	1970-71		15,201	15,201
Fort Qu'Appelle Sask					
Construct 5 health stations.....	23,091	1970-71		23,091	23,091
Meadow Lake Sask					
Construct 3 health stations.....	11,917	1970-71	25,000	11,917	11,917
Prince Albert Sask					
Construct 7 health stations.....	35,054	1970-71		35,054	35,054

*Awarded through the Department of Public Works.

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
FOOD AND DRUG PROGRAM	
Scientific equipment.....	714,285
Transportation equipment.....	95,333
	<u>809,618</u>

NATIONAL REVENUE

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Customs and Excise	
Household and office equipment.....	398,289
Scientific equipment.....	16,126
Transportation equipment.....	29,913
Miscellaneous equipment.....	70,858
	<u>515,186</u>
Taxation	
Data processing equipment.....	1,149,790
Office equipment.....	458,874
Office furniture.....	839,565
	<u>2,448,229</u>
Tax Appeal Board	
Office equipment.....	2,763
Office furniture.....	1,677
	<u>4,440</u>

PRIVY COUNCIL

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Public Service Staff Relations Board	
Office equipment.....	2,599

PUBLIC WORKS

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

		Estimates	Expenditures		
Vote 15	ACCOMMODATION PROGRAM—Capital expenditures including expenditure on works other than federal property	\$70,035,000	\$67,076,413		

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—other than Capital region</i>					
Barrie—Public Building—Alterations and Improvements.....			750,000		
Belleville—Public Building—Improvements.....			40,000		
Contract: H R Stark Limited Oshawa Ont.....	296,960	1969-70		210,960	296,960
Professional fees: Watson and Wiegand, Belleville, Ont plans and specifications.....				6,413	20,724
Hamilton—National Revenue Building—Improvements.....			50,000		
Contract: James Kemp Construction Ltd Hamilton.....	766,826	1969-70		126,713	766,826
Professional fees: Jos Poelman & Assoc Ltd Hamilton plans and specifications.....				3,969	61,647
Kenora—Building.....			100,000		
Contract: Poole Construction Limited, Winnipeg.....	831,876	1969-70		17,556	831,876
Professional fees: Libling, Michener & Associates Winnipeg plans and specifications.....				5,334	45,753
Kingston—Public Building—Improvements.....			100,000		
Contract: E S Fox Limited Welland.....	350,532	1969-70		350,532	350,532
North Bay—Public Building—Alterations and Improvements.....			353,000		
Contract: Farquhar Construction Ltd North Bay.....	439,940	1969-70		85,644	439,940
Professional fees: Shore and Moffat Toronto plans and specifications.....				5,976	31,555
Peterborough—Public Building—Improvements.....			330,000		
Toronto—Building for Meteorological Branch, Department of Transport			5,700,000		
Contract: W A McDougall Limited London.....	7,989,951	1969-70		5,509,852	7,229,442
Professional fees: Boigon & Heinonen Don Mills plans and specifications	395,548	1965-66		110,958	381,595
Toronto—Arthur Meighen Building—Improvements.....			4,000,000		
Contract: Noren Construction Co Ltd Weston.....	3,824,768	1969-70		2,742,717	3,024,143
Professional fees: Moffat, Moffat & Kinoshita, Toronto plans and specifications.....	267,734	1967-68		101,987	245,316
Toronto—Mulock Building—Improvements.....			326,000		
Contract: Cool-Air Systems Limited Toronto.....	260,799	1970-71		257,842	257,842
Professional fees: Granek & Associates Don Mills plans and specifications	18,300	1969-70		18,300	18,300
Walkerton—Public Building.....			40,000		
Contract: Logan Contracting Limited Stratford.....	314,262	1969-70		10,867	314,262
Windsor—Public Building—Improvements.....			200,000		
Contract: Hoke-Vollmer Corp Ltd Windsor.....	313,410	1970-71		310,413	310,413
Professional fees: M M Dillon Limited London plans and specifications...	22,204	1969-70		13,541	22,204
<i>Ontario—Capital region</i>					
Ottawa—National Revenue Building—Site Development.....			355,000		
Contract: National Capital Commission (Final), Site Development					
Landscaping.....	167,698	1969-70		164,187	167,698
Dibblee Construction Company Limited Ottawa (Final).....	579,162	1969-70		53,186	579,162
Professional fees: M M Dillon Limited Ottawa Contract Consultant (Final).....				775	27,937
Ottawa—Dominion Bureau of Statistics—Additions and Improvements.....			3,064,000		
—Addition.....				56,233	
Professional fees: McLean and MacPhadyean Ottawa Contract Consultant.....	506,825	1967-68		50,471	202,730
—Alterations on Second Floor.....				260,387	
Contract: Richard & B A Ryan Limited Ottawa (Final).....	716,045	1969-70		247,966	716,945
Professional fees: Cummings Scally & Assoc Ottawa Contract Consultants (Final).....	50,123	1966-67		11,942	50,123
Ottawa—Headquarters—National Defence.....			13,250,000		
Contract: Louis Donolo Incorporated, Montreal.....	26,678,683	1969-70		10,791,359	11,637,365
Professional fees: John B Parkin Associates, Toronto, contract consultant.....	1,010,691	1966-67		339,811	938,610
National Capital Commission—Landscaping.....				5,000	5,000
Ottawa—Headquarters—External Affairs.....			5,400,000		
Contract: The Foundation Janin Company of Canada Limited, Ottawa	25,599,803	1970-71		5,641,276	5,641,276
Professional fees: Webb, Zerafa, Menkes, Toronto, contract consultant	1,373,626	1966-67		235,630	973,752
Ottawa—Jackson Building—Alterations and Improvements.....			1,155,000		
Contract: Cambrian Construction Limited, Montreal (Final).....	3,096,508	1968-69		1,070,616	3,096,508
Professional fees: James Strutt, Ottawa, contract consultant.....	190,753	1967-68		40,569	40,569
Jean Paul Mousseau, Montreal, special consultant (Final).....				7,500	7,500
—Movable Partitions Fourth to Ninth Floors.....				5,480	
Professional fees: James Strutt, Ottawa, Contract Consultant (Final)....				5,480	5,480

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Ontario—Capital region—continued</i>					
Ottawa—Connaught Building—Alterations and Improvements.....			500,000		
Contract: No Construction Contract Awarded					
Professional fees: G.E. Bemis & Associates Professional Fees, Ottawa....	172,500	1969-70		61,078	69,000
Ottawa—R.C.M.P. Headquarters—Site Improvements.....			530,000		
Ottawa—Tunney's Pasture—Data Centre—Alterations and Improvements			800,000		
Professional fees: Meska & Gale, Ottawa Construction Consultant.....	185,000	1970-71		139,320	139,320
Ottawa—East Memorial Building—Alterations.....			300,000		
<i>Manitoba</i>					
Morden—Public Building.....			100,000		
Contract: W.W. Construction Ltd., Winnipeg (Final).....	290,295	1969-70		130,136	290,295
Winnipeg—Board of Grain Commissioners Building.....			2,630,000		
Contract: Poole Construction Ltd., Winnipeg.....	5,488,400	1970-71		639,866	639,866
Professional fees: Smith, Carter & Parkin, Winnipeg Plans, Specifications & Supervision.....	348,513	1970-71		278,147	278,147
<i>Saskatchewan</i>					
Saskatoon—Public Building—Improvements.....			205,000		
Contracts: M E Cook & Son Limited Saskatoon (Final).....	235,327	1969-70		54,332	235,327
<i>Alberta</i>					
Edmonton—R C M P Building Alterations.....			410,000		
Contract: Prevale Construction Limited Edmonton.....	451,984	1970-71		66,163	66,163
Professional fees: Anderson Engineering Edmonton Electrical Design....				6,000	6,000
Vegreville—Public Building.....			300,000		
Contract: Project Cancelled					
Wetaskiwin—Public Building.....			45,000		
Contract: Poole Construction Ltd Edmonton (Final).....	380,252	1969-70		26,410	380,252
Professional fees: Bittorf & Wensley, Edmonton Plans Specifications & Supervision.....				2,273	38,354
(Amends reporting in 1969-70 Public Accounts)					
<i>British Columbia</i>					
Chilliwack—Public Building.....			214,000		
Contract: Kenyon & Co Penticton.....	711,056	1969-70		95,989	711,056
Professional fees: Anderson & Graham Chilliwack Plans and Supervision				13,765	46,354
Kelowna—Public Building.....			1,156,000		
Contract: Douillard Construction Ltd Kelowna.....	1,220,036	1969-70		910,290	1,166,128
Revelstoke—Public Building.....			100,000		
Contract: Construction Postponed to 1971-72					
Land Purchase.....				69,596	69,596
Vancouver—Customs Building—Improvements.....			413,000		
Contract: Allan & Viner Construction Ltd Vancouver.....	1,000,327	1969-70		50,557	999,686
Professional fees: Park & DJWA Engineering Co Vancouver.....				4,657	24,801
(Amends Reporting in 1969-70 Public Accounts)					
Victoria—Customs Building—Improvements.....			374,000		
Contract: Cana Construction Co Ltd Richmond.....	387,902	1970-71		379,723	379,723
Professional fees: Wade Stockdill Armour & Blewett Victoria Plans and Supervision.....				14,901	26,296
Total Unlisted Projects.....			7,433,000	18,449,560	
<i>Nova Scotia</i>					
Arichat—Federal Building					
Contract: Eastern Contracting Ltd.....	112,496	1967-68		153	112,496
Canso—Federal Building					
Contract: F & M Construction Co Ltd.....	120,503	1969-70		98,202	120,503
Kentville—Federal Building					
Professional fees: D J Morris Engineering Limited design of cooling system.....				3,000	3,000
Middleton—Public Building					
Contract: Fowler Bros Building Contractors Ltd additions and altera- tions.....	122,630	1969-70		578	122,630

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Nova Scotia—concluded</i>	\$		\$	\$	\$
Truro—Federal Building					
Professional fees: F C O'Neill & Scriven & Associates design of electrical cooling system.....				3,000	3,000
Wolfville—Post Office					
Contract: Roscoe Construction Ltd.....	141,755	1970-71		141,755	141,755
<i>New Brunswick</i>					
Moncton—Federal Building					
Contract: R. A. Corbett Co. Ltd., additions and alterations to computer centre.....	176,291	1969-70		125,129	176,291
<i>Quebec</i>					
Baie Comeau—Federal Building—Alterations					
Contract: Delmot Construction.....	148,686	1970-71		77,364	77,364
Professional fees: Leblanc, Montpetit, Lagace.....				2,892	2,892
Cantic—Customs and Immigration Building					
Contract: O'Coupal Inc., demolition and reconstruction.....	183,174	1970-71		141,864	141,864
Chicoutimi—Federal Building					
Contract: Somec Inc., improvements and air treatment.....	147,820	1970-71		14,818	14,818
Gaspé—Federal Building					
Professional fees: Leblanc, Montpetit, Lagace & Associes., preliminary study.....				3,000	3,000
Joliette—Public Building—Alterations					
Contract: Thermodesign Quebec Inc.....	128,475	1969-70		20,444	128,475
Professional fees: Laroque, Samson Guerette, design and supervision....				3,634	8,993
Jonquiere—Federal Building					
Contract: Somec Inc.....	101,549	1969-70		88,841	112,524
Professional fees: Berlinguette Ass., design and supervision.....		1969-70		2,166	9,669
Lachute—Public Building					
Professional fees: St-Amant, Vezena Vinet, Brassard, design and supervision.....				8,073	8,073
Land Purchase: Emmanuel Laurin.....				32,000	32,000
Levis—Federal Building—Air Treatment					
Contract: Jay Bouchard Inc.....	174,406	1970-71		174,397	174,397
Professional fees: Demers, Demers, Lemieux, design and supervision.....				3,734	16,045
Montreal—Customs Building—Alterations and Improvements					
Contract: Langster-Fuhrer Inc.....	141,563	1969-70		126,489	141,563
St. George—Federal Building					
Professional fees: Adam Belanger Gregoire, design.....				4,053	8,116
St. Hyacinthe—Public Building					
Professional fees: Barre, Pedlarin, Lemoine & Ass., design and supervision.....				2,173	9,154
Shawinigan—Public Building—Alterations					
Contract: J. A. Albert, Jean Cie Ltée.....	166,663	1969-70		161,722	161,722
Professional fees: Claude Bolduc, design and supervision.....				7,046	16,009
Sorel—Public Building					
Professional fees: Hamel, Malouin & Ass., design and supervision.....				25,664	25,664
Stanhope—Customs and Immigration—Renovations					
Contract: Geoffrey Construction Inc.....	157,418	1970-71		50,897	50,897
Thedford Mines—Federal Building—Improvements					
Contract: Ventilation Latendresse.....	131,727	1969-70		10,872	131,727
Professional fees: Hamel & Malouin, design and supervision.....				4,174	13,504
Val d'Or—Public Building Site					
Land Purchase: La Ville de Val d'Or.....				14,035	14,035
Valleyfield—Public Building					
Contract: Rome Poirier Inc.....	913,163	1968-69		62,698	913,163
Professional fees: Pierre Dionne, design and supervision.....				3,497	6,947
<i>Ontario—Other than capital region</i>					
Campbellford—New Federal Building					
Contract: M. J. Finn Construction Limited.....	187,437	1969-70		75,616	187,437
Dunnville—Public Building—Additions and Improvements					
Contract: Hope Loch Construction Ltd.....	102,793	1970-71		91,746	91,746
Professional fees: Fraser & Mecie, plans and specifications.....				3,653	
Keswick—Post Office					
Professional fees: Allen, Brown & Sherriff, plans and supervision.....				2,481	2,481

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Ontario—Other Than Capital Region—concluded</i>	\$		\$	\$	\$
Oshawa—Federal Building					
Professional fees: Nicholas, Fodor & Associates, plans and specifications				3,153	3,153
Sarnia—Public Building—Improvements					
Contract: William Newton Contracting Ltd.	214,901	1969-70		14,963	214,901
<i>Ontario—Capital region</i>					
Kemptville—Federal Building					
Contract: Cyrus J. Moulton Limited	135,861	1970-71		129,011	135,861
Professional fees: Hans L. Stutz Architect, contract consultant				2,959	7,472
Ottawa—Administrative Building for Sir John Carling					
Professional fees: Haut Massey, contract consultant				11,340	241,382
Ottawa—National Revenue—Confederation Heights					
Contract: Foundation Company of Canada Limited	21,130,529	1967-68		98,875	21,130,529
Professional fees: Page & Steel of Toronto in Association with Moody, Moore, & Partners of Winnipeg, contract consultants	782,069	1966-67		31,466	763,300
Ottawa—Tunney's Pasture—Federal Government Complex					
Contract: Argo Construction Limited	6,450,981	1967-68		1,646	6,450,981
Professional fees: Ronald Ogilvie, Architect, contract consultant	333,041	1966-67		2,398	329,770
Ottawa—No. 8 Temporary Building—Air Conditioning for Dominion Bureau of Statistics					
Professional fees: Cummings, Scally & Associates Limited, drafting consultants				5,961	5,961
Ottawa—Temporary Buildings No. 6 & 9					
Contract: Comac Construction Company Limited	112,397	1970-71		112,397	112,397
Professional fees: Erickson, McCloskey, Padolskey & Ross, architectural consultants				10,351	10,351
Ottawa—615 Booth Street—Air Conditioning for Computer Room					
Professional fees: J. Lunde, plans and specifications				2,845	2,845
Ottawa—Tunney's Pasture—Updating Main Transformers					
Contract: Concord Electrical Contractors	101,850				
Professional fees: Stadler Hunter International Ltd., design consultants				7,051	
Ottawa—Tunney's Pasture—Alterations 18th Floor					
Professional fees: John Gallop Construction, office layout and design				7,966	7,966
Ottawa—Brooke Claxton Building					
Professional fees: Bruce Franklin, personal contract				2,196	2,196
Ottawa—Confederation Building					
Professional fees: Bruce Franklin, personal contract to improve cafeteria facilities				2,636	
Ottawa—Brooke Claxton Building—Audio Visual Studio in Basement					
Professional fees: J. Lunde, personal contract				2,092	
Perth—Federal Building					
Contract:	289,900	1970-71			
Professional fees: Hans L. Stutz Architect, contract consultant				11,210	11,210
Land Purchase: Dodge & Dodge				22,000	22,000
<i>Manitoba</i>					
Lynn Lake—Federal Building					
Contract: A. K. Prunert & Son Ltd. (Final), Additions & Alterations	144,506	1969-70		504	144,506
Minnedosa—Public Building					
Contract: Hoffman Construction Ltd.	112,265	1970-71		112,265	112,265
Land Purchase: Minnedosa General Farm Equipment				10,000	10,000
Neepawa—Public Building					
Contract: B. F. Klassen Construction	109,175	1970-71		24,580	24,580
Land Purchase: Hersh Lerner				18,200	18,200
Virden—Post Office					
Contract: B. F. Klassen Builders Ltd.	134,465			103,491	103,491
Winnipeg—MacDonald Building					
Contract: Pearson Construction Co. Ltd.	119,308	1970-71		21,198	21,198
Winnipeg—Federal Building					
Professional fees: Paul Krovats, design				3,000	3,000
Winnipeg—MacDonald Building					
Professional fees: Smith, Carter & Parker, design & supervision				2,248	7,085
Winnipeg—Post Office					
Contract: B. K. Klassen Construction Ltd.	128,825	1970-71		60,195	128,825
Professional fees: Number Ten Architectural Group, design				2,804	2,804

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Saskatchewan</i>	\$		\$	\$	\$
North Battleford—Federal Building					
Professional fees: Angus Butler, design.....				3,676	3,676
Regina—Post Office					
Contract: Monarch Plumbing & Heating Co. Ltd.....	491,029	1969-70		795	491,029
Shaunavon—Federal Building					
Contract: Inland Construction Ltd.....	121,600	1970-71		17,966	17,966
Land Purchase: Canadian Legion.....				6,000	6,000
Swift Current—Federal Building					
Professional fees: Cambrian Group, design.....				2,567	2,567
Tisdale—Public Building					
Contract: Shoquist Construction Ltd.....	171,406	1970-71		171,393	171,393
Weyburn—Federal Building					
Professional fees: R. Yoneda & Associates, design.....				2,100	2,100
Wynyard—Public Building					
Contract: C. M. Miners Construction Ltd. (final).....	132,173	1969-70		78,473	132,173
Yorkton—Federal Building					
Contract: B. Altzer Plumbing Heating Ltd.....	123,912	1970-71		94,654	94,654
Professional fees: R. J. Briggs, design and supervision.....				7,735	7,735
<i>Alberta</i>					
Edmonton—R.C.M.P. Building—Purchase of Land and Building					
Land Purchase: Imperial Oil Limited.....	4,500,000	1969-70		37,441	4,544,141
Oyen—Post Office					
Land Purchase: E. A. Davis.....				5,000	
Sherwood Park—Post Office					
Land Purchase: Sherwood Properties Co. Ltd.....				35,000	
Tober—Federal Building					
Professional fees: Kostenuk, Forest & Associates, design.....				2,800	
<i>British Columbia</i>					
Cranbrook—Public Building					
Contract: Forest Construction.....	618,434				618,434
Douglas—Customs and Immigration Building—Alterations and Lighting					
Contract: Deitchers Construction Co.....	127,350	1970-71			
New Westminster—Federal Building—Air Treatment & Lighting					
Contract: Tryco Installations.....	355,794	1969-70		176	355,794
Professional fees: Reid Crowther & Partners, consultants.....		1968-69		2,611	25,077
Terrace—Federal Building—Air Treatment & Lighting					
Contract: Tryco Installations.....	282,279				282,279
Vernon—Federal Building					
Contract: Westgate Mechanical Contractors.....	108,144	1969-70		1,233	107,780
Victoria—Federal Building—Alterations					
Contract: H. E. Fowler & Sons Ltd.....	155,731	1970-71		155,731	155,731
Whitehorse YT—Federal Building—Lighting Improvements					
Contract: S. Montgomery Contractors Ltd.....	124,914	1970-71		124,914	124,914
Advance Planning.....			3,527,000	7,844,419	
<i>Ontario</i>					
Ottawa—Justice Building—Air Conditioning and modernize accommodation					
Professional fees: Hall & Associates, refurbishing report.....				4,570	4,570
Ottawa—Tunney's Pasture—Food and Drug—Construction of new laboratory					
Professional fees: Shore & Moffat, contract consultant.....		1965-66		21,091	21,091
Ottawa—General Purpose Office Building No. 2—Booth Street					
Professional fees: Ronald Ogilvie, architect.....	213,662	1969-70		2,877	213,662
Ottawa—Sparks, Bank & Queen & Kent Block					
Purchase of Land: National Capital Commission.....	7,632,028	1970-71		7,632,028	7,632,028

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>British Columbia</i>	\$		\$	\$	\$
Vancouver—New Federal Building					
Professional fees: Bill Irving Realty, appraisal of site.....				12,550	12,550
McAulay, Nichols and Mainland, appraisal of site.....				6,000	6,000
Wade, Stockdill, Armour & Blewett, architectural services.....				7,169	7,169
D. W. Thompson, consultant.....				5,205	5,205
D. L. Thomas, specification writing.....				5,250	5,250
W. Horning, architectural services.....				3,999	3,999
F. Wong, architectural services.....				3,300	3,300
L. Trubka, architectural services.....				2,838	2,838
D. Galpin, architectural services.....				3,664	3,664
R. F. Harrison & Assoc., consultant services.....				2,389	2,389
G. Manson, electrical services.....				2,262	2,262
			<u>Estimates</u>	<u>Expenditures</u>	
Vote 15 ACCOMMODATION PROGRAM—Capital expenditures			\$34,052,000	\$23,431,568	
including expenditure on works other than federal property.....					
Single purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Nova Scotia</i>					
Bridgewater—Post Office.....			100,000		
<i>New Brunswick</i>					
Saint John—Postal Terminal.....			750,000		
<i>Quebec</i>					
Blackpool—Customs and Immigration Complex.....			692,000		
Professional fees: J. P. Arsenault and Assoc., Montreal, design and supervision of waterworks.....		1970-71		7,370	7,370
Jacques M. Morin, Montreal, modifications design and supervision....		1970-71		5,054	5,054
Hull—Printing Bureau—Alterations and Improvements.....			235,000		
Alterations Third Floor.....				82,568	
Contracts: Normand Farquharson Limited, Ottawa.....	117,310	1970-71		72,085	72,085
Professional fees: I. H. Neergaard, Ottawa, contract consultant.....				10,365	10,365
Alterations Second Floor.....				6,900	
Professional fees: Valere Langlois, Hull, contract consultant.....				6,900	6,900
Hull—Electrical Substation.....				242,436	
Contract: Canadian International Comstock Co. Limited, Ottawa.....	239,912	1969-70		235,792	235,792
Professional Fees: Belasky, Renaud & Associates, Hull, contract consultant.....				6,466	16,521
Maniwaki—Post Office.....			170,000		
Contract: R. Martel Construction Incorporation Maniwaki.....	281,332	1970-71		281,332	281,332
Professional Fees: Andre Simon, Architect, Mont Laurier Que.....				22,465	22,465
Montreal—National Film Board Distribution Branch—Building Improvements.....			585,000		
Contract: Pisapia Construction Inc., Montreal.....	3,624,129	1968-69		798,243	3,601,249
Professional Fees: Beaulieu, Lambert, Tremblay, Montreal, design and supervision (Amends reporting in 1969-70 Public Accounts).....	790,000	1965-66		64,868	324,926
Montreal—Postal Terminal—Improvements.....			741,000		
Contract: Gauthier & Freres Inc., Montreal (final).....	236,140	1969-70		82,673	236,140
Raymond Matte & Fils Ltee., Montreal.....	5,171,922	1969-70		2,247,362	5,171,922
Professional fees: Scharry-Ouimet, Montreal design and supervision, mechanical.....	338,817	1968-69		86,947	241,081
Chagnon, Ratelle & Assoc., St-Eustache, Que design and supervision, electricity.....	154,103	1968-69		42,964	145,979
Montreal—Postal Station "B"—Improvements.....			353,000		
Contract: Prieur Entreprise Inc., Montreal (final).....	251,369	1970-71		251,369	251,369
Quebec—National Revenue Building.....			440,000		
Contract: Delmont Construction, Trois Rivières Que.....	2,092,518	1969-70		1,071,422	2,092,518
Professional fees: Tessier, Corriveau, Ste-Foy Que.....				37,445	133,026
Quebec—Postal Terminal—Improvements.....			300,000		

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

General purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Ontario—other than Capital region</i>	\$		\$	\$	\$
Burlington—Post Office—Additions and Alterations.....			400,000		
Contract: West Lake Construction Ltd., Islington.....	350,804	1970-71		126,940	126,940
Professional fees: Roscoe, MacIver and Stienstra, Hamilton, Ont., plans and specifications.....				15,386	
Time/Audit Limited, Toronto project scheduling.....	3,773	1970-71		3,773	3,773
Kingston—Postal Station "A".....			10,000		
Pickering—Post Office.....			100,000		
Contract: H. J. Gascoigne Limited, Ottawa.....	310,743	1969-70		310,743	310,743
Professional fees: Walter L. Bielaska, Toronto, plans and specifications				6,236	16,294
Scarborough—Postal Terminal.....			1,800,000		
Contract: W. A. McDougall Limited, Toronto.....	1,000,976	1970-71		966,880	966,880
Land Purchase: Jume Investments Ltd., Toronto.....	356,214	1969-70		637	356,214
Sudbury—Mail Handling Building.....			620,000		
Contract: Newman Bros. Limited, St. Catharines.....	684,867	1969-70		684,867	684,867
Professional fees: Townsend, Stefura, Baleshta & Pfister, Sudbury, plans and specifications.....				15,323	35,298
Vanier City—Post Office.....			200,000		
Contract: Arther Murphy Contracting Limited, Dorval Quebec (final).....	291,416	1969-70		105,564	291,416
Professional fees: Fancott & Bett, Ottawa contract consultant (final).....				2,750	16,028
Windsor—Postal Station "A".....			125,000		
<i>Ontario—Capital region</i>					
Ottawa—Postal Terminal.....			2,320,000		
Contract: V. K. Mason Limited, Ottawa.....	11,921,358	1968-69		1,634,101	11,920,302
Professional fees: Associated Architects, Ottawa, contract consultants.....	514,821	1959-60		66,885	512,552
Ottawa—Royal Canadian Mounted Police—Canadian Police Information Centre.....			1,470,000		
Contract: P. E. Brule Company, Ottawa.....	2,774,700	1970-71		2,387,397	2,387,397
Professional fees: Murray & Murray, Ottawa, contract consultant.....	154,050	1969-70		50,429	129,402
Armour Engineering, Ottawa, inspection of roofing and water proofing				3,325	3,325
Ottawa—Royal Canadian Mounted Police—National Police Services.....			1,000,000		
—Building.....				538,977	
Contract: Ron Engineering & Construction Limited, Ottawa.....	4,868,000	1970-71		394,760	394,760
Professional fees: Murray & Murray and Ronald Ogilvie, Associated Architects, Ottawa, contract consultant.....	277,740	1967-68		139,876	166,644
—Video File System.....				69,972	
Contract: Tessier Construction, Ottawa.....	100,239	1970-71		68,824	68,824
Ottawa—Confederation Heights—Central Heating Plant—Improvements			965,000	68,721	
—Management Control Centre Building.....				3,681	
Contract: No construction contract awarded					
Professional fees: Clemann Large, Ottawa, special consultant to upgrade existing systems.....				3,070	6,760
—Additional Chilled Water Services.....				65,040	
Contract: Fraser Brace Engineering Company Limited.....	786,009	1969-70		63,256	785,583
Ottawa—National Defence Medical Centre—Central Heating Plant—Improvements and extension of services.....			650,000		
—Heating Services to Postal Terminal and R.C.M.P. Complex.....				532,508	
Contract: Fraser Brace Engineering Company Limited, Ottawa (final).....	1,042,487	1969-70		512,181	1,042,487
Professional fees: Goodkey Weedmark and Associates, Ottawa, contract consultant.....				16,972	61,049
—New Boilers and Related Work.....				91,345	
Contract: Calor Mechanical Limited, Ottawa (final).....	944,871	1969-70		91,153	944,871
Ottawa—National Research Council, Sussex Drive—Central Heating Plant—Extension of Heating and Cooling Services to External Affairs Building.....			1,700,000		
—Phase II—Hull Printing Bureau to External Affairs.....				25	
—Phase IB Development of Chilled Water Plant.....				2,044	
Professional fees: London-Tamblyn, Niagara Falls, soil investigation.....				2,044	2,044
Ottawa—National Research Council—Central Heating Plant.....				26,211	
Professional fees: London-Tamblyn, contract consultant, London.....	25,500	1970-71		25,500	25,500
Ottawa—Tunney's Pasture—Central Heating Plant—Additions and Alterations.....			872,000		
—Phase I—Chilled Water Plant and Distribution System.....				964,149	
Contract: Fraser Brace Engineering Company Limited, Ottawa.....	2,586,946	1969-70		929,729	2,586,946
Professional fees: Lalonde, Girouard and Letendre, Montreal, contract consultants.....	152,168	1968-69		31,744	146,760

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Single purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Ontario—Capital region—continued</i>	\$		\$	\$	\$
—Phase III—Chilled Water Plant and Steam Distribution System.....				95,841	
Professional fees: Calor Mechanical Limited, Ottawa, (final).....				86,738	86,738
Lalonde, Girouard and Letendre, Montreal (final), contract consultants.....				8,342	8,342
—Phase II—Modifications to Steam Piping.....				24,028	
Contract: Pillar Construction Limited, Ottawa, (final).....	366,981	1969-70		19,430	366,981
Professional fees: Lalonde, Girouard and Letendre, Montreal, contract consultants.....				3,092	20,551
Ottawa—Royal Canadian Mounted Police—Riverside Drive—Chilled Water Plant.....			625,000		
—Additional Chilled Water Facilities.....				276,463	
Contract: Richard and B. A. Ryan Ltd., Ottawa.....	588,285	1970-71		256,900	256,900
Professional fees: Letendre, Monti, Lavoie, Nadon, Montreal, contract consultants.....				18,761	28,759
Ottawa—Carson Road—Public Service Commission—Language School....			1,755,000		
—Phase II Buildings A, B and C—Interior Alterations.....				236,648	
Contract: William D'Aoust Construction Limited, Ottawa, (final).....	219,477	1970-71		219,477	219,477
Professional fees: Fancott Bett, Schoeler and Heaton Associated Architects, Ottawa, (final) contract consultant.....				17,084	17,084
—Phase II Site Development and Master Plan.....				18,598	
—Phase II Parking Area.....				58,716	
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (final) contract consultant.....				2,996	2,996
—Phase II Building E—Alterations and Additions.....				326,009	
Contract: A. Lancot Construction Co. Limited, Ottawa, (final).....	296,147	1970-71		296,147	296,147
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (final) contract consultant.....				29,709	29,709
—Exterior Repairs—Buildings A to F.....				40,299	
Contract: Rishworth Glass, Ottawa, (final).....				36,841	36,841
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (final) contract consultant.....				3,342	3,342
—Phase II—Buildings A to F.....				43,276	
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (final) contract consultant.....				3,220	3,220
—Phase III—Roof Repairs, Buildings A to F.....				38,319	
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (final) contract consultant.....				2,499	2,499
—Phase III—Parking Area.....				4,792	
—Alterations to Building F.....				235,975	
Contract: Herbert Brune Const. Ltd., Ottawa, (Final).....	220,099	1970-71		220,099	220,099
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (Final) contract consultant.....				14,736	15,407
—Buildings B, C and D.....				680,558	
Contract: Public Works Project.....				628,170	628,170
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (Final) contract consultant.....				21,120	21,120
—Building K.....				356,195	
Contract: Public Works Management, Ottawa.....		1970-71		317,586	317,586
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (Final) contract consultant.....				33,000	33,000
—Central Chilled Water Plant—Building 'E'—Phase II.....				121,472	
Contract: Providence Plumbing and Heating Enterprises, Ottawa, (Final).....	100,012	1969-70		100,012	100,012
Professional fees: Fancott Bett, Schoeler and Heaton, Ottawa, (Final) contract consultant.....				3,082	7,001
—Phase II Interior Alterations to Building D.....				263,326	
Contract: Richard and B. A. Ryan, Ottawa, (Final).....	254,448	1970-71		254,448	254,448
Professional fees: Fancott Bett, Schoeler and Heaton Associated Architects, Ottawa, (Final).....				6,188	17,811
Ottawa—Extension of Heating and Cooling Services to National Defence Headquarters.....			300,000		
Professional fees: Surveyor, Menniger and Chenevert Incorporated, Montreal, contract consultant.....				16,728	16,728
Ottawa—Parliament Hill—Centre Block—Alterations and Improvements.....			282,000		
—Phase III—Electrical Improvements.....				129,351	
Contract: Concord (Ottawa) Electrical Contractors Ltd. (Final).....	124,882	1970-71		124,882	124,882
Professional fees: Cummins Scally and Associates Limited, Ottawa (Final) contract consultant.....				3,828	8,742

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Single purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
Ontario—Capital region—concluded	\$		\$	\$	\$
—Conversion of Freight to Passenger Elevator.....				4,646	
Professional fees: Otis Elevator Co. Ltd., Ottawa, (Final).....				4,646	71,480
—Extension of Piping and Air Handling Equipment.....				25,206	
Professional fees: Calor Mechanical Ltd., Ottawa, (Final).....				19,497	73,052
Air Go Mechanical, Ottawa, (Final).....				5,700	5,700
Ottawa—Victoria Museum—Alterations.....			415,000		
—Alterations and Renovations.....				134,167	
Contract: A. Lanctot Construction Company Limited Ottawa, (Final).....	441,151	1969-70		123,480	441,151
Professional fees: Edward J. Cuhaci, Architect Ottawa, (Final).....				10,667	30,881
—Exterior Painting, Reroofing and Pointing.....				107,513	
Contract: T. P. Crawford Limited, Ottawa, (Final).....	107,513	1970-71		107,513	107,513
Ottawa—Royal Canadian Mounted Police—Riverside Drive—Site Services			380,000	237,949	
Contract: Pisapia Construction Incorporated, Montreal.....	821,925	1970-71		184,664	184,664
Professional fees: Interplan Limited, Toronto, contract consultant.....				35,963	35,963
Region of Ottawa, Carleton Sewers.....				12,119	12,119
Ottawa—Extension of Heating and Cooling System to Connaught Building			160,000		
Professional fees: Surveyer, Menniger and Chenevert Incorporated, Montreal, contract consultant.....				12,552	12,552
Manitoba					
Winnipeg—General Post Office—Alterations.....			280,000		
Contract: Western Asbestos (1963) Ltd., Winnipeg.....	108,000	1970-71		108,800	108,800
Western Asbestos (1963) Ltd. Winnipeg, (final).....	123,278	1970-71		123,278	123,278
Saskatchewan					
Regina—Postal Station "A".....			250,000	37,490	
Land Purchase: Drope & Co. Ltd., Regina.....				36,643	36,643
Northwest Territories					
Hay River—Housing.....			270,000	244,939	
Contract: Engineered Homes Ltd., Edmonton.....	239,780	1970-71		223,978	223,978
Land Purchase: Town of Hay River.....				13,300	13,300
Inuvik—Housing.....			170,000		
Contract: Yukon Construction Ltd., Edmonton.....				226,363	331,314
Alberta					
Calgary—Postal Terminal.....			1,192,000		
Professional fees: Cohos, De LaSalle Evany, Calgary, plans and specifications.....	426,000	1970-71		169,964	169,964
British Columbia					
Vancouver—Post Office—Improvements.....			353,000		
—Air Conditioning.....				19,967	
Contract: Canadian Comstock Co. Ltd., North Vancouver.....	715,398	1968-69		16,380	715,398
Professional fees: D. W. Thompson Consultants, Vancouver, plans and supervision.....				3,587	53,815*
(*Amends reporting in 1969-70 Public Accounts)					
—Improved Lighting.....				220,599	
Contract: Wyder Electric, Vancouver.....	361,345	1969-70		209,660	361,345
Professional fees: D. W. Thompson Consultants, Vancouver, plans and supervision.....				10,734	23,487
Total Unlisted Projects.....			8,754,000	2,254,329	
Quebec					
Amqui—Post Office					
Land Purchase: Corporation Municipale de Ville d'Amqui.....				20,000	20,000
Longueuil—Lafleche Postal Station					
Contract: G. Major Construction Ltée.....	210,097	1969-70		2,750	210,097
Montreal—National Film Board					
Professional fees: Leblanc, Montpetit & Lagace.....				6,264	6,264
Beaulieu, Lambert, Tremblay.....				2,188	2,188

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Single purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Quebec—concluded</i>	\$			\$	\$
Napierville—Post Office Building					
Land Purchase: B. Grégoire.....				11,500	11,500
Quebec—Fire Protection Citadel—Governor General Residence					
Professional fees: Paquet, Dutil, Potvin, Trépanier & Masson.....				2,785	2,785
Trout River—Customs and Immigration Building					
Contract: Les Entreprises Landry Inc.....	116,110	1970-71		116,110	116,110
St. Pamphile—Post Office Site					
Land Purchase: Joseph H. Blanchette.....				7,200	7,200
St. Polycarpe—Post Office Site					
Land Purchase: Gaston & Valmore Charlebois.....				5,000	5,000
Phillipsburg—Customs & Immigration Complex					
Professional fees: Hamel, Malouin & Ass.—design and supervision.....				4,902	4,902
<i>Ontario—Other than capital region</i>					
Ajax—Post Office					
Contract: Kamrus Construction Limited.....	322,081	1967-68		8,654	322,081
Lakeview—Building No. 1					
Contract: Meacock Construction Co. Ltd.....	113,917	1970-71		113,917	113,917
Professional fees: Donald McQuaig, plans and specifications.....				12,285	12,285
Markham—Public Building					
Contract: Meacock Construction Co. Ltd.....	138,800	1970-71		57,712	57,712
Professional fees: Allen, Brown & Sheriff, plans and specifications.....				5,637	5,637
Toronto—City Delivery Building					
Contract: Crump Mechanical Contracting Co. Ltd.....	819,115	1968-69			819,115
Professional fees: Allen, Brown & Sheriff, plans and specifications.....		1970-71		6,227	6,227
<i>Ontario—Capital region</i>					
Ottawa—Central Plant Cliff Street—Pressure Increase for Chilled Water					
Contract: Winer & Chazanoff Ontario Limited.....	104,000	1970-71			
Professional fees: Surveyor, Menniger & Chenevert Incorporated, design				5,576	5,576
Ottawa—Central Plant Cliff Street—Supply & Installation of 2 New Boilers					
Contract: Halifax Insurance Company Limited.....	926,511	1969-70		201,589	201,589
Ottawa—Steam Heating & Cooling Cliff Street Heating Plant to Jackson and Hunter Buildings					
Professional fees: J. L. Richards, contract consultant.....				9,354	9,354
Ottawa—Central Chilled Water Plant Cliff Street					
Professional fees: Surveyor, Menniger & Chenevert Incorporated, contract consultant on renovations.....	414,195	1965-66		4,936	413,573
Ottawa—Cartier Square & Lorne Building Cliff Street Central Heating Plant					
Professional fees: J. L. Richards & Associates Limited, contract consultant.....				10,548	10,548
Ottawa—Central Heating Plant Cliff Street					
Contract: National Shipby Limited, Refrigeration machines and accessories.....	1,053,195	1967-68		7,661	1,053,195
Ottawa—Greenbelt Farm Reservoir & Pump System					
Professional fees: J. L. Richards, contract consultant.....				2,376	2,376
Ottawa—Central Experimental Farm					
Contract: Concord (Ottawa) Electrical Contractors Limited, improvements to Electrical Distribution Centre.....	229,449	1969-70		229,449	229,449
Professional fees: J. L. Richards and Associates Limited, contract consultant.....				2,000	10,899
Ottawa—Besserer Building					
Contract: Canadian International, air-conditioning first & second floor	51,095	1970-71		31,392	31,392
Professional fees: Goodkey, Weedmark & Associates Limited.....				3,052	3,052
Ottawa—Greenbelt Farm ARI & ADRI					
Contract: Gordon Mulligan Construction Limited, fencing & draining.....	111,100	1970-71		111,100	111,100
Ottawa—Greenbelt Farm ADRI Building No. 217 Normal Swine Barn					
Contract: Cyrus J. Moulton Limited.....	110,653	1970-71		110,653	110,653
Professional fees: M. Loates & Associates, contract consultant.....				4,187	4,187
Ottawa—Energy, Mines & Resources Buildings Corkstown Road Phase 1B					
Contract: The Foundation Company of Canada Limited.....	10,573,135	1968-69		49,121	10,573,135
Professional fees: A. D. Margison and Associates Limited, design.....	577,034	1961-62		7,029	577,034
Ottawa—Diesel Testing Facilities Building No. 9 Corkstown Road					
Contract: Cyrus J. Moulton Limited.....	157,453	1970-71		55,812	55,812
Professional fees: J. L. Richards & Associates Limited, Consultant Engineers.....				8,630	8,630

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Single purpose buildings	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Ontario—Capital Region—continued</i>	\$		\$	\$	\$
Ottawa—Central Experimental Farm Plant Products Building					
Professional fees: Ingram & Dye, consultant.....				2,812	2,812
Ottawa—Plouffe Park No. 1 Supply Centre					
Professional fees: McRostie Sets Genest, land surveyor.....				2,534	2,534
Ottawa—Booth Street Complex					
Contract: Campbell & Kennedy Electric Limited, Updating main 12 KV/13 KV transformers.....	128,770	1970-71		11,122	11,122
Professional fees: L. S. Wilson & Associated Limited, design consultants					
Ottawa—Research Laboratory 562 Booth Street					
Contract: Coady Construction Limited, alterations to fuel.....	124,831	1970-71		80,042	80,042
Ottawa—Central Heating Plant Cliff Street					
Contract: York Division of Borg Warner Canada Limited, compressor & turbine repairs to Chiller no. 2.....	116,678	1970-71		114,552	114,552
Ottawa—Central Experimental Farm, Central Heating Plant					
Contract: The Consumer's Gas Company, conversion to gas from oil....	300,944	1969-70		8,445	300,944
Ottawa—Greenbelt ADRI Building 2, Quarantine Barn, New Construction					
Professional fees: McRostie sets, Genest, sub-surface tests.....				2,950	2,950
Ottawa—Greenbelt Farm ADRI Building No. 219, Physiology & Taxology Barn					
Contract: Admiral Engineering & Construction Limited.....	224,070	1970-71		93,830	93,830
Professional fees: P A M, Special Consultant, Translations & Specifications.....				7,996	7,996
Petawawa—Post Office					
Contract: M. Sullivan & Son Limited.....	147,900	1970-71		137,271	137,271
Professional fees: D. C. Griffin Architect, contract consultant.....				7,603	7,603
<i>Alberta</i>					
Calgary—Customs Building—Alterations and Improvements					
Contract: Hurst Construction Co. Ltd.....	434,427	1969-70		5,836	434,427
<i>British Columbia</i>					
Kelowna—Postal Terminal					
Contract: Douillard Construction Ltd.....	218,177	1969-70		900	218,177
<i>Northwest Territories</i>					
Fort Simpson—Housing					
Contract: Lenrice Engineering Ltd.....	164,000	1969-70		21,460	164,000
Advance Planning.....			2,268,000	2,366,308	
<i>Quebec</i>					
Ville de Laval—Post Office Site					
Land Purchase: Ville de Laval.....				129,747	
<i>Ontario</i>					
Ottawa—Central Plant, Cliff Street—Steam & Chilled Water Service to Downtown Hull					
Professional fees: Angus & Associates, feasibility study.....				3,000	3,000
Ottawa—Canal East Bank—Central Heating Plant—Heating and Cooling Service					
Professional fees: London Tambllyn, project consultant.....	126,000	1969-70		15,000	126,000
Ottawa—Rideau Hall					
Professional fees: Murray & Murray, feasibility report.....				16,000	16,000
Ottawa—Main Laboratory (Building 201)—Animal Diseases Institute, Greenbelt					
Professional fees: Green, Blankstein, Russel Associates, contract consultant.....	543,750	1961-62		9,538	324,050
P.A.M., translations.....				3,482	3,482

PUBLIC WORKS—Continued**CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT**

	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
Single purpose buildings					
<i>British Columbia</i>					
Vancouver—New Federal Building					
Land Purchase: Bill Housser & Tipper.....				45,000	
Gulf Oil.....				137,000	
B. Sutherland.....				130,000	
Sandman Inn.....				210,000	
Home Oil.....				107,000	
C. Judd.....				27,750	
A. W. Piper.....				197,250	
M. Clifton & M. William.....				128,370	
S. R. Jones.....				51,175	
E. L. Quinton.....				85,125	
K. V. Marchantan.....				27,750	
City of Vancouver.....				750,000	

Vote 20 MARINE PROGRAM
Contracts \$100,000 and over

Location	Contractor	Nature of Work	Amount of Contract	Fiscal year Contract Awarded	1970-71 Expenditure	Expenditure to date
Ste Anne de Beaupre Que	The Reault & Beland Inc	Wharf Repairs	148,771	1970-71	148,771	148,771

	<u>Estimates</u>	<u>Expenditures</u>
Vote 25 MARINE PROGRAM		
Capital Expenditures.....	<u>\$24,928,000</u>	<u>\$22,600,570</u>

Industry support	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>Newfoundland</i>	\$		\$	\$	\$
Corner Brook—Harbour Improvements.....			2,315,000		
Contracts: McNamara Construction of Nfld. Ltd.....	3,374,002	1969-70		2,070,000	3,269,357
McNamara Engineering Ltd.....	373,800	1968-69		152,097	382,970
<i>Nova Scotia</i>					
Digby—Harbour Improvements.....			570,000		
Contracts: McNamara Corp. Ltd.....	793,234	1969-70		155,212	155,212
Point Tupper Oil Terminal Wharf—					
Residual Cost of Oil.....			1,000,000		
Terminal Wharf after application of the Cape Breton Development Corporation Grant (4.5 million) subject to full recovery from British American Oil Co. Ltd on a long term annual payment basis.....	4,700,000	1968-69		491,873	4,700,000
Contracts: (1967-68) Cappel Pipe Piling Limited \$934,537, expenditures \$392, to date \$934,537 (final); (1969-70) Gulf Oil Canada Limited \$691,873, expenditure \$491,873, to date \$691,873; (1968-69) Modern Construction Limited \$180,418, expenditure nil, to date \$180,418 (final); (1969-70) C.A. Pitts Construction Ontario Ltd. \$12,835,592, expenditure \$6,366,686, to date \$12,543,513 (amends reporting in 1969-70 public accounts); (1968-69) Fred C. Harris of Canada Ltd. and Gibbs Albery Pullerits and Dickson \$1,730,000, expenditure \$481,624 for engineering consultant services for preliminary investigation, design and construction supervision, to date \$1,537,497.					
NOTE: The expenditures to date include \$4,500,000 supplied by DEVCO, \$4,700,000 supplied by DPW and \$6,687,838 supplied by Gulf Oil Canada Limited					
Yarmouth—Dredging.....			250,000		

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Industry support	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
<i>New Brunswick</i>	\$		\$	\$	\$
Courtney Bay—Dredging.....			400,000		
Contracts: Verreault Navigation Inc.....	160,351	1970-71		160,351	160,351
Ingalls Head—Harbour Improvements.....			265,000		
Contracts: Modern Construction Ltd.....	200,395	1970-71		200,395	200,395
Shippegan Gully—West Breakwater Reconstruction.....			230,000		
Contracts: Diamond Construction (1961) Ltd.....	544,226	1969-70		301,980	544,226
<i>Quebec</i>					
Cap aux Meules—Harbour Improvements.....			1,550,000		
Contracts: Quebec Engineering Ltd.....	4,919,650	1969-70		3,470,368	3,470,368
Professional fees: Marquis, Vandry and Associates.....	375,000	1969-70		160,320	298,379
Chandler—Harbour Development Phase 2.....			2,100,000		
Contracts: Quebec Engineering Ltd.....	2,644,375	1969-70		2,119,940	2,644,375
Professional fees: Picard, Rochette and Marquis.....	325,913	1965-66		118,495	321,250
Gaspe Sandy Beach—Wharf Improvements.....			50,000		
Contract: No contract awarded					
Grande Entree—Harbour Improvements.....			385,000		
Contracts: P & B Entreprises Ltée.....	379,270	1970-71		106,224	106,224
Matane—Harbour Improvements.....			300,000		
Contracts: (1A) Simard-Beaudry Inc (final) (amends reporting in 1969-70 public accounts).....	5,556,417	1967-68		81,462	5,556,417
(1B) Simard-Beaudry Inc.....	1,803,599	1969-70		94,318	1,563,270
Professional fees: Geo. Demers.....				3,000	3,000
Poste de la Baleine—Wharf Construction.....			125,000		
Professional fees: Tremblay Héroux and Associates, preliminary study..				3,000	3,000
Paspébiac—Reconstruction of Landing.....			50,000		
Contract: Real Caissey (final).....	104,124	1970-71		104,124	104,124
Sorel—Harbour Improvements.....			550,000		
Contracts: Alphonse Gratton Inc. (Final).....	137,537	1970-71		137,537	137,537
Prieur Entreprise Inc. (Final).....	155,992	1970-71		155,992	155,992
Prieur Entreprise Inc. (Final).....	167,336	1970-71		167,336	167,336
<i>Ontario</i>					
Byng Inlet—Dredging.....			5,000		
Cornwall—Harbour Improvements.....			50,000		
Port Stanley—Dredging.....			345,000		
Contract: Dean Construction (Final).....	122,992	1970-71		122,992	122,992
Professional fees: Domes and Moore (Final), investigation re dredge spoil disposal.....				30,000	30,000
Sarnia—Harbour Improvements.....			270,000		
St. Clair River—Dredging.....			50,000		
<i>British Columbia</i>					
Alert Bay—Breakwater Construction.....			250,000		
Fraser River—Dredging.....			410,000		
Contracts: Sceptre Dredging.....	283,720	1970-71		174,665	174,665
Fraser River Dredging and Scuffler Dredge (Final).....	104,000	1969-70		104,000	104,103
Schooner Cove—Marina.....			250,000		
Contracts: G & G Equipment Ltd.....	182,475	1970-71		154,061	154,061
Vancouver—First Narrows—Dredging.....			1,600,000		
Contracts: Vancouver Pile Driving Co Ltd.....	2,889,370	1969-70		960,889	2,510,120
Total Listed Projects			14,620,000	14,178,273	
<i>Northwest Territories</i>					
Herschel Island—Feasibility Study.....			250,000		
Professional fees: R F Brown.....				16,677	16,677
K Rowsell.....				23,549	27,781
Bernard Mitchell Engr.....				24,987	24,987
Elmer Broaker and Associates.....				24,780	24,780
Surveyor, Nenniger and Chenevert.....				11,869	11,869
Domes and Moore.....				2,327	2,327
Sans-Sault Rapids—Dredging.....			1,000,000		
Contracts: Pat McNulty Ltd.....	1,078,250	1970-71		843,162	843,162
Northern Construction Ltd.....	591,085	1970-71		301,346	301,346
Professional fees: Dolmage, Mason & Stewart, design.....				33,382	33,382

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Industry Support	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
Total Unlisted Projects			\$9,048,000	\$8,029,311	
<i>Newfoundland</i>					
Arnolds Cove—Harbour Improvements					
Contract: Power Construction Ltd.....	166,999	1970-71		134,858	134,858
Fogo—Wharf Facilities					
Contract: Beaton Abbott Ltd.....	152,253	1970-71		105,555	105,555
Harbour Breton—Construction of Wharf					
Contract: Power Construction Ltd (Final).....	129,443	1969-70		61,521	129,443
Port aux Choix—Wharf Reconstruction					
Contract: R E B Construction Ltd.....	156,828	1969-70		33,622	132,307
<i>New Brunswick</i>					
Saint John—(Main Channel) Dredging					
Contract: Verreault Navigation Inc (Final).....	154,122	1970-71		154,122	154,122
<i>Nova Scotia</i>					
Lunenburg—Dredging					
Contract: Harbour Development—Div. of Universal Constructors and Engineers.....	176,653	1970-71		163,380	163,380
<i>Quebec</i>					
Forestville—Breakwater Repairs					
Contract: Nordec Construction Inc (Final).....	114,767	1969-70		85,280	114,767
Fort George—Sheet Piling Wall					
Contract: Turnbull Construction Inc.....	427,791	1970-71		121,974	121,974
Gros Cacouna—Harbour Development					
Professional fees: Pelletier, Vandry, Rivière du Loup.....				21,033	297,768
Havre St. Pierre—Wharf Improvements					
Contract: Lang Construction Ltd.....	117,116	1970-71			
Kegaska—Wharf Extension					
Contract: Lang Construction Ltd.....	123,737	1970-71		49,800	49,800
Old Fort—Wharf Construction					
Contract: Landry Construction Ltd.....	186,985	1970-71		104,829	104,829
Quebec—Construction of St. Charles River Dam					
Contract: Simard-Beaudry Inc.....	1,899,298	1967-68			1,899,298
Professional fees: Marcel Dupuis and Raoul Girard.....				17,133	126,754
Rimouski—Dredging					
Contract: Marine Industries (Final).....	278,178	1969-70		136,608	278,178
Sorel, Yachts Basin—Wall Reconstruction					
Contract: Lucien Lachapelle Ltée.....	119,000	1970-71		119,000	119,000
Professional fees: Technical Consulting Services Ltd.....				2,093	2,093
Tête à la Baleine—Wharf Extension					
Contract: Lang Construction Ltd.....	130,247	1970-71		49,010	49,010
Varennnes Lots 31-45—Renewal Works					
Contract: Nordec Construction Inc. (Final).....	179,740	1970-71		179,740	179,740
Professional fees: Photographic Surveys Inc (Final).....				2,125	2,125
Alpha Design Inc (Final).....				2,625	2,625
Varennnes—Retaining Wall					
Contract: Leopold Pigeon Construction Inc (Final).....	109,173	1969-70		15,041	109,173
<i>Ontario</i>					
Amherstburg—Shore Protection					
Contract: Earl Jones and Sons Ltd (Final).....	103,703	1968-69		3,703	103,703
Hamilton—Small Boat Study					
Professional fees: C C Parker and Associates Ltd (Final).....				4,035	8,450
Kincardine—Reconstruction of Inner Harbour Walls					
Contract: Dean Construction Co Ltd (Final).....	130,583	1969-70		8,116	130,583
Kingston—Dredging Rideau Canal					
Contract: Canadian Dredge and Dock Ltd.....	218,923	1969-70		96,433	200,761
Lakehead—Harbour Improvements					
Professional fees: C D Howe Co Ltd (Final).....				7,986	226,900

PUBLIC WORKS—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Industry support	Amount of contract	Fiscal year contract awarded	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
Ontario—concluded	\$		\$	\$	\$
Port Dover—Harbour Improvements Contract: O. G. Gaffney Ltd (Final) amends reporting in 1969-70 Public Accounts.....	652,068	1967-68		20,452	652,068
Thunder Bay—Breakwater Repairs Contract: J P Porter Co Ltd (Final).....	175,615	1970-71		175,615	175,615
Thunder Bay—Kam River Dredging Contract: J P Porter Co Ltd (Final).....	332,812	1968-69		90,060	332,812
Manitoba					
Gimli—Breakwater Wharf Repairs Contract: Nelson River Construction Ltd.....	201,056	1970-71		180,087	180,087
British Columbia					
Masset—Wharf Repairs and Float Renewal Contract: McGinnis Construction Co Ltd.....	100,376	1970-71		84,870	84,870
Port Simpson—Wharf Improvements Contract: Greenlees Pile Driving Co Ltd.....	131,990	1970-71		75,381	75,381
Sandspit—Wharf Renewal Contract: Greenlees Pile Driving Co Ltd (Final).....	169,694	1970-71		179,625	179,625
Stevenson—Wharf Renewal Contract: Greenlees Pile Driving Co Ltd (Final).....	133,693	1970-71		151,907	151,907
Squamish—Dredging Contract: Dillingham Corp Canada Ltd.....	607,560	1970-71		177,450	177,450
Victoria—Investigation Re-alterations to Cranes—Esquimalt Dry Dock Professional fees: A B Sanderson and Co Ltd (Final).....				9,997	9,997

Vote 25 MARINE PROGRAM

ADVANCE PLANNING	<u>\$1,260,000</u>	<u>\$ 392,986</u>
Fraser River—Dredge Spoil Movement Study		
Professional fees: B C Research Council.....	7,250	9,250
Oak Bay—Model Study		
Professional fees: Western Canada Hydraulic Laboratory Ltd.....	14,830	37,800
Prince Rupert (Fairview Bay)—Site Investigation		
Professional fees: Cook, Pickering and Doyle Co Ltd.....	39,621	39,621
St. John's—Preparing Systems Report		
Professional fees: Pace Systems Ltd.....	2,643	2,643
St. Lawrence River—Survey		
Professional fees: Réal Vincent.....	4,023	4,023

	Estimates	Expenditures
CAPITAL EXPENDITURES.....	\$ 340,000	\$ 198,049

Water level control

Manitoba					
Lockport Dam—Rehabilitation				285,000	
Contracts: W C Wells Construction Co Ltd (Final).....	301,242	1969-70		17,370	301,243
Professional fees: Lamb, McManus and Associates for design and supervision.....				13,202	55,426
Total Listed Projects.....				285,000	32,350
Total Unlisted Projects.....				\$ 55,000	\$ 165,699

PUBLIC WORKS—Continued**CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT****Vote 30 TRANSPORTATION AND OTHER ENGINEERING PROGRAM****Administration, Operation and Maintenance Costs***Contracts \$100,000 and over*

Location	Name of contractor	Nature of work	Amount of contract	Fiscal year contract awarded	1970-71 Expenditure	Expenditure to date	
Alaska Highway			\$		\$	\$	
Mile 83.6-300 B.C.	Don Gordon Ltd. and Cantlon Parker Ltd.	Maintenance	2,272,080	1969-70	789,649	1,559,410	
Mile 300-496 B.C.	Wedhorn Ventures Ltd.	Maintenance	2,400,890	1969-70	916,566	916,566	
Mile 496-626 B.C.	Nanaimo Bulldozing Co. Ltd.	Maintenance	1,214,036	1967-68	445,052	1,272,843	
Mile 83.6-148 B.C.	R. R. Dales Const. Co. Ltd.	Crushing & Gravel Surfacing	449,466	1970-71	441,036	441,036	
Mile 148-217 B.C.	Mallet Contracting Co. Ltd.	Crushing & Surfacing	315,800	1970-71	301,287	301,287	
Mile 828-885 Y.T.	Don Gordon Ltd. and Cantlon Parker Ltd.	Crushing & Surfacing	356,930	1968-69	356,616	356,616	
Mile 805-904.2 and 928.5-968 Y.T.	Devon Thread and Pipe Fitting Ltd.	Crushing & Surfacing	354,355	1970-71	360,489	360,489	
New Westminster B.C.	Burrard Painting and Decorating Ltd.	Painting	114,045	1969-70	36,061	114,045	
			<u>Estimates</u>		<u>Expenditures</u>		
Capital Expenditures.....			<u>\$5,035,000</u>		<u>\$ 3,604,716</u>		
			Amount of contract	Fiscal year contract awarded	1970-71 Estates	1970-71 Expenditures	Expenditure to date
Transportation Facilities							
New Brunswick							
St. Leonard—Van Buren, Maine International Bridge							
Contract deferred until 1970-71.....					300,000	2,158	
Ontario							
Ottawa—Heron-Bronson Interchange, Regional Municipality of Ottawa-Carleton, City of Ottawa, National Capital Commission.....					300,000		
Contract: T B Minute 699190—23 September 1970.....			1,300,000	1969-70		213,942	213,942
Yukon and Northwest Territories							
Northwest Highway System.....					925,000		
Contracts:							
Northern Lights Const. Co Ltd—Jarvis & Kathleen Bridges.....			479,257	1969-70		70,899	468,808
Northern Light Const—Blanchard & Takhanne Bridges.....			450,677	1970-71			
Northwest Highway System—Reconstruction and Paving—Phase 1—Mile 904.5 to Mile 928.....					1,420,000	1,544,104	
Contract: Nanaimo Bulldozing Co. Ltd—Reconstruct Alaska Highway System.....			1,358,681	1969-70		689,696	1,545,879
Dawson Const. (Northern) Ltd—Hot Mix Asphalt Paving.....			1,202,098	1970-71		854,408	854,808
Total Listed Projects.....					2,945,000	2,277,799	
Total Unlisted Projects.....					815,000	1,249,669	
Ontario							
Kingston—LaSalle Causeway.....					10,000	7,786	
Contract: Mastercraft Bridge & Engineering Const. (Ottawa) Ltd.....			575,799	1968-69		7,120	554,032
British Columbia							
Fort Nelson							
Contract: Government of Province of B.C., reconstruction and paving.....			118,439	1968-69		118,439	118,439
Everall Const. (Edmonton) Ltd., paving.....			152,287	1969-70		136,294	136,294
Yukon Territory							
Contract:							
Mile 1164, James General Contractors Ltd. & Cooper Ellis Ltd.—construct bridge.....			205,991	1970-71		205,977	205,977
Whitehorse							
Professional Services: G. M. Catering—catering services.....						8,119	8,119
Northwest Accommodation—catering services.....						4,309	4,309
Circle Truck Stop Cafe—catering services.....						2,171	2,171
Advance Planning.....					275,000	77,248	

PUBLIC WORKS—Concluded

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

Vote 1 DEPARTMENTAL ADMINISTRATION PROGRAM	Amount \$
Equipment by type and expenditure	
Construction and maintenance.....	39
Communication and related equipment.....	477
Cleaning equipment.....	74
Scientific.....	1,621
Furniture and fixtures.....	102,102
Other equipment.....	2,143
Office equipment over \$150.....	75,328
Safes, shelving and other Post Office fittings.....	1,062
Transportation.....	16,058
	<u>198,904</u>

Vote 5 PROFESSIONAL AND TECHNICAL
SERVICES PROGRAM

Equipment by type and expenditure	
Construction and maintenance.....	8,392
Communication and related equipment.....	573
Scientific.....	67,926
Furniture and fixtures.....	13,531
Other equipment.....	1,799
Office equipment over \$150.....	56,513
Safes, shelving and other Post Office fittings.....	20
Air and marine.....	624
Transportation.....	39,069
	<u>188,447</u>

Vote 15 ACCOMMODATION PROGRAM

Equipment by type and expenditure	
Conveying, elevating and material handling equipment..	4,408
Construction and maintenance.....	28,892
Communication and related equipment.....	4,445
Heating, plumbing and air conditioning.....	65,154
Cleaning equipment.....	43,378
Electrical.....	32,576
Scientific.....	23,917
Safety, alarm and sprinkling system.....	28,945
All cafeteria equipment.....	224,189
Furniture and fixtures.....	184,739
Other equipment.....	53,431
Office equipment over \$150.....	30,742
Safes, shelving and other Post Office fittings.....	328,577
Transportation.....	34,683
	<u>1,088,076</u>

Vote 25 MARINE PROGRAM

Equipment by type and expenditure	
Construction and maintenance.....	9,846
Communication and related equipment.....	11,465
Heating, plumbing and air conditioning.....	598
Electrical.....	464
Scientific.....	70,457
Furniture and fixtures.....	620
Other equipment.....	1,892
Office equipment over \$150.....	1,071
Air and marine.....	166,794
	<u>263,207</u>

Vote 30 TRANSPORTATION AND OTHER
ENGINEERING PROGRAMS

Equipment by type and expenditure	
Construction and maintenance.....	57,537
Furniture and fixtures.....	2,148
Office equipment over \$150.....	990
Transportation.....	41,920
	<u>102,595</u>

REGIONAL ECONOMIC EXPANSION

CONSTRUCTION AND ACQUISITION
OF LAND, BUILDINGS AND EQUIPMENT

Contracts of \$100,000 or over and cost plus contracts of \$10,000 or over
(Excluding payments to Provincial Governments)

Location, contractor and project	Amount of contract	Year of contract	1970-71 Expenditures	Expenditures To Date
<i>Newfoundland</i>	\$		\$	\$
*Bonavista				
Universal Pipeline Welding Ltd.				
Water Supply System.....	232,647	1965-66		232,647
*Burgeo				
Gorman Associates & Co. Ltd.				
Consultant re: Fresh water supply system to fish plant.....	115,000	1966-67	592	105,402
*Dildo South				
Curran & Briggs Ltd.				
Water Supply System.....	303,770	1968-69		303,770
*Englee				
Babb Construction Ltd.				
Water Supply System.....	537,000	1969-70	244,693	281,174
*Fermeuse				
Babb Construction Ltd.				
Fresh water supply systems.....	264,790	1968-69	22,117	264,790
*Fortune				
McNamara Construction of Nfld. Ltd.				
Fresh Water Supply System.....	576,000	1967-68		565,422
R. J. Noah & Associates Ltd.				
Consultants re: Water supply system to Fish Plant.....	133,000	1966-67	4,082	127,936
*Gaultois				
Avalon Construction & Engineering Ltd.				
Water System.....	349,769	1970-71	349,769	349,769
*Harbour Grace				
All Sales Equipment Contracting Ltd.				
Water Supply System (original contract).....	553,236	1966-67	18,153	536,276
*Long Harbour				
CCM Construction Co. Ltd.				
Water Supply System.....	761,927	1967-68		761,927
Marystown				
R. J. Noah & Associates Ltd.				
Water Supply System.....	195,000	1966-67	7,853	194,872
*Old Perlican				
Beaver Atlantic Ltd.				
Water Supply System.....	271,300	1968-69	5,400	271,300
Port de Grave				
Gorman-Butler Associates Ltd.				
Salt Water Supply to Fish Plant.....	100,000	1967-68		19,992
*Port Union, Catalina				
Babb Construction Ltd.				
Water Supply System.....	927,840	1968-69		927,840
R. J. Noah & Associates Ltd.				
Water Supply System.....	136,000	1966-67	9,651	135,874
*Ramea				
Babb Construction Ltd.				
Water Supply System.....	459,425	1968-69	54,169	446,708
St. John's				
Memorial University of Newfoundland				
Construction of building and purchase of equipment.....	1,000,000	1970-71	275,872	275,872
*Trepassy				
Pinsent Construction Co.				
Water Supply System.....	265,447	1967-68	915	265,447
*Twillingate				
Diamond Construction Ltd.				
Water Supply System.....	508,839	1967-68	37,882	508,839
<i>Prince Edward Island</i>				
Souris				
Laurie A. Coles & Associates Ltd.				
Water System.....	120,000	1967-68	1,416	48,432

*Contracts incurred on our behalf by the Department of Public Works.

REGIONAL ECONOMIC EXPANSION—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor, project	Amount of contract	Year of contract	1970-71 Expenditures	Expenditures to date
<i>Nova Scotia</i>				
Alder Point				
Desourdy Construction Ltd.				
Fresh Water Supply.....	350,516	1968-69		335,968
Alder Point, Isle Madame				
Kenneth V. Reardon & Associates				
Consultant—Water Supply Study.....	145,000	1966-67		137,518
Dartmouth				
Cambrian Construction Ltd.				
Research Foundation Laboratory.....	1,501,024	1967-68	54,174	1,503,812
Halifax				
McDonald Construction Co. Ltd.				
Construction of Structures and Ceramics Laboratories in N.S.				
Technical College.....	391,726	1967-68		390,892
Lockport				
R. A. Douglas Ltd.				
Salt Water Pumping Facilities.....	190,081	1968-69		190,081
Lunenburg				
Acadia Construction Ltd.				
Install standpipe.....	107,987	1969-70	418	107,987
Engineering Service Co.				
Water Supplies.....	105,000	1968-69	(510)	9,593
Pictou				
R. K. Chappell				
Avon River Causeway Dam.....	2,727,000	1968-69	850,110	2,561,512
Point Edward				
Gibb, Underwood, & McLellan				
Consultant re: Point Edward Industrial Park Water and Sewer System.....	140,000	1967-68	22,077	134,228
C. D. Howe & Co. Ltd.				
Bulk Handling Facilities.....	138,000	1966-67	5,058	137,817
Stephens Construction Co. Ltd.				
Water and Sewer System.....	629,194	1968-19	502	629,194
<i>New Brunswick</i>				
Caraquet				
Atlas Construction Maritimes Ltd.				
Standpipe.....	201,980	1969-70	83,611	201,980
H. E. Carson & Sons Ltd.				
Fresh Water Pipeline.....	645,000	1969-70	109,993	643,607
Comeau & Saudie Construction Ltd.				
Fresh Water Supply.....	180,080	1970-71	167,895	167,895
W. H. Crandall & Associates (Mgt) Ltd.				
Fresh and Salt Water Supply Systems.....	170,000	1968-69	38,484	124,787
East Florenceville				
Eastland Construction Ltd.				
Water Supply	363,303	1969-70		362,204
Sussex				
W. H. Crandall & Associates (Mgt) Ltd.				
Industrial Park Site.....	337,000	1968-69		24,213
<i>Quebec</i>				
Montreal				
Montreal Engineering Co. Ltd.				
Study re: Maritime Provinces Water Resources.....	1,050,000	1967-68	136,049	1,023,497
The Shawinigan Engineering Co. Ltd.				
A study of demand and supply of water resources in Nfld. and Labrador.....	675,000	1967-68	5	675,000
<i>Ontario</i>				
Ottawa				
Government of Canada Computer Services Bureau—				
Computer Services.....	1,139,600	1969-70	314,404	732,095

REGIONAL ECONOMIC EXPANSION—*Concluded*

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor, project	Amount of contract	Year of contract	1970-71 Expenditures	Expenditures to date
<i>Manitoba</i>				
The Pas (West)				
Arnason Construction Co. Ltd.				
Construction of sewage treatment and disposal works (Block E)				
The Pas Indian Reserve Subdivision.....	138,597	1970-71	112,716	112,716
Rans Construction (1966) Ltd.				
Water distribution, sewage collection, roads and drains in Indian subdivision.....	239,238	1970-71	198,746	198,746
Shellmouth Dam				
Province of Manitoba Highways Department				
Construction of bridge and approaches.....	1,090,000	1966-67	24,932	1,089,992

PAYMENTS OF \$5,000 OR OVER FOR LAND AND BUILDINGS

Payee	Description and location of Property	Authority	Amount
Barney Hart.....	Bow River Irrigation Project—Hays, Alberta..	Deputy Minister re Quit Claim..	\$ 6,300
Frank F. Buscholl and Donnelly, Polley, Krueger and McLaughlin.....	South Saskatchewan River Project.....	Deputy Minister.....	6,506
James Gordon Carruthers and B. A. Dickinson	South Saskatchewan River Project.....	TB 701675	70,500

SECRETARY OF STATE

CONSTRUCTION AND ACQUISITION
OF LAND, BUILDINGS AND EQUIPMENT

Vote 2B (1968-69) Construction or Acquisition of Buildings, Works, Land and Equipment—National Arts Centre. To authorize the expenditure in the current and subsequent fiscal years of amounts not exceeding in the aggregate the sum of \$4,728,748..... \$ 423,723

	423,723
Expenditures.....	206,570

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

Amount

Canadian Radio-Television Commission

Office equipment.....	\$ 114,226
Audio-visual equipment.....	11,267
Miscellaneous equipment.....	7,980
	<u>133,473</u>

National Film Board

Machinery and equipment for production and distribution of films.....	721,000
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National Library

Filing equipment.....	7,470
Photographic equipment.....	1,893
Storage equipment.....	441
Transportation equipment.....	330
Miscellaneous equipment.....	12,052
	<u>22,186</u>

National Museums of Canada

Furniture and fixtures.....	72,176
Laboratory equipment.....	20,826
Office equipment.....	12,061
Photographic equipment.....	29,148
Transportation equipment.....	17,851
Miscellaneous equipment.....	93,880
	<u>245,942</u>

Public Archives

Filing equipment.....	3,842
Photographic equipment.....	3,821
Storage equipment.....	56,806
Transportation equipment.....	3,887
Miscellaneous equipment.....	5,575
	<u>73,931</u>

Public Service Commission

Electronic audio and video equipment.....	150,164
Furniture and furnishings.....	266,852
Office machines.....	69,973
	<u>486,989</u>

SOLICITOR GENERAL

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural and Survey Services therewith.

Location, contractor and project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures to date	Expenditures
Correctional Services	\$		\$	\$	\$
<i>Atlantic Region—Nova Scotia</i>					
Springhill Institution					
Simpson Construction Limited					
Medium security institution and chapels (amends reporting in Public Accounts 1969-70).....	2,237,225	1966-67	430,000	103,801	2,237,225 (f)
Expenditures under \$100,000.....			430,000	585,730	
<i>Quebec region</i>					
St. Vincent de Paul Penitentiary					
Universal Pipe Line Welding Limited					
Renovation central heating plant.....	450,003	1966-67		34,469	448,189
Duquette Construction Ltee					
Demolition of buildings B-4, B-7 and B-8.....	235,129	1970-71		218,257	218,257
St. Vincent de Paul Industrial Annex					
Duquette Construction Ltee					
Alterations to building B-16.....	204,122	1970-71		175,767	175,767
Federal Training Centre					
Octo Construction Ltee					
Dormitory conversion.....	1,953,158	1968-69	856,000	556,909	1,953,158
P. McCuaig (1963) Limited					
Electrical renovations phase 2.....	163,925	1970-71	150,000	145,074	145,074
Archambault Institution					
M. Alphonse Gratton Inc.					
U Wing phase 2.....	510,775	1968-69		7,064	510,775 (f)
K W Wilk Associates Limited					
Intra-mural communications.....	265,660	1969-70		4,000	265,660 (f)
Sauve Construction Ltee					
Service buildings.....	1,659,480	1967-68		1,471	1,659,480 (f)
Argo Construction Limited					
Minimum security institution.....	7,973,731	1966-67		5,966	7,973,731 (f)
Secant Construction Company					
Site engineering phase 3.....	3,004,374	1967-68	342,000	5,753	3,002,684
Archambault Minimum Security Institution					
Prieur Enterprises Inc					
Minimum security annex.....	910,179	1969-70	720,000	761,281	875,532
Quebec Reception Centre					
Chagnon Ltee					
Site services.....	549,671	1970-71		517,747	517,747
Vermont Construction Inc					
Regional reception centre.....	4,666,785	1970-71	3,500,000	1,914,298	1,914,298
Cowansville Institution					
Alphonse Gratton Inc					
Industries building phase 2.....	376,514	1968-69		12,531	376,514 (f)
Expenditures under \$100,000.....			298,761	640,970	
			5,866,761	5,001,557	
<i>Ontario region</i>					
Millhaven Maximum Security Institution					
Argo Construction Limited					
Minimum security institution.....	11,579,180	1968-69	1,764,000	2,424,562	11,558,679
Central services heat and site.....	2,209,687	1969-70	300,000	346,614	2,207,520
Millhaven Minimum Security Annex					
Janin Building and Civil Works Limited					
Minimum security annex.....	879,436	1970-71	780,000	209,808	209,808
Collins Bay Penitentiary					
Emmons and Mitchell Construction Limited					
New dining hall and kitchen alterations.....	301,147	1970-71		106,167	106,167
Arch Construction (1967) Limited					
New cell block.....	508,567	1970-71	605,000	413,266	413,266
Cribb Construction Company Limited					
Electrical renovations.....	153,395	1970-71	180,000	146,921	146,921
Expenditures under \$100,000.....			895,002	565,566	
			4,524,002	4,212,904	

SOLICITOR GENERAL—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
Western Region—Manitoba					
Manitoba Penitentiary					
Columbia Construction Company Limited					
Alterations to building B-3, Dome and administration building.....	733,421	1968-69		653	733,421
Alterations to buildings B-2, B-5 and dome.....	619,319	1970-71	350,000	362,461	362,461
New maintenance centre.....	236,337	1970-71	200,000	236,337	236,337 (f)
Nor-Quinn Construction Limited					
Landscaping.....	144,093	1970-71	125,000	99,164	99,164
W W Construction Company Limited					
Addition to stores building.....	240,947	1970-71	240,000	239,886	239,886
Saskatchewan					
Saskatchewan Penitentiary					
Pearsons (Western) Limited					
Alterations to buildings B-3, B-5 and dome.....	1,189,623	1969-70	313,000	448,825	1,189,623
New laundry, Sally Port and New Tower.....	159,488	1970-71	290,000	40,146	40,146
The Winnipeg Supply and Fuel Company Limited					
Central heating plant conversion.....	248,500	1970-71	200,000	248,500	248,500
British Columbia					
Mission Maximum Security Institution					
Braun Excavating Company Limited					
Roads, sewer, water.....	166,766	1970-71	450,000	166,432	166,432
Central heating plant and distribution system.....			250,000		
Central services buildings.....			300,000		
Minimum security annex.....			300,000		
Share of costs of municipal services.....			790,000		
Expenditures under \$100,000.....			1,432,000	993,468	
			5,240,000	2,835,872	
Total construction of buildings, works and land.....			16,060,763	12,636,063	
Acquisition of equipment.....			1,570,240	1,383,255	
			17,631,003	14,019,318	
Royal Canadian Mounted Police					
Newfoundland					
Corner Brook					
Newfoundland Engineering and Construction Co					
*Administration building.....	646,664	1967-68			646,664
Ontario					
Pakenham					
Cyrus J Moulton					
*Horse breeding station.....	233,062	1969-70		466	233,062
Toronto					
W A McDougall Ltd					
*Administration building.....	6,548,032	1969-70		2,589,931	3,078,987
Manitoba					
Various locations					
Acquisition of land and buildings Hamilton, Manchfield Winnipeg.....				125,000	125,000
Province of Manitoba.....				1,050	1,050
Saskatchewan					
Regina					
Bird Construction Ltd					
*Indoor pistol range and central armourer's shop.....	318,843	1970-71		31,940	31,940
Smith Brothers and Wilson Ltd					
*Electrical distribution system stage 1A.....	171,499	1970-71		144,600	144,600
Yorkton					
Acquisition of land and building					
Royal Trust Co Winnipeg.....				13,500	13,500

*Awarded through Department of Public Works.

SOLICITOR GENERAL—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
<i>Northwest Territories</i>					
Yellowknife					
Poole Construction Ltd					
*Administration building.....	496,796	1969-70		52,606	494,212
<i>Yukon Territory</i>					
Faro					
Acquisition of land					
Government of the Yukon Territory.....				31,895	31,895

*Awarded through Department of Public Works

SOLICITOR GENERAL—Concluded**CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT**

	Amount
	\$
Correctional Services	
ADMINISTRATION PROGRAM	
Furniture and fixtures.....	29,381
Miscellaneous equipment.....	5,383
	<u>34,764</u>
CORRECTIONAL SERVICES PROGRAM	
Communications and related equipment.....	47,956
Farm equipment.....	126,350
Furniture and fixtures.....	200,524
Industrial equipment.....	283,011
Kitchen equipment.....	33,398
Medical and dental equipment.....	31,560
Miscellaneous equipment.....	172,873
Office equipment.....	78,509
Services equipment.....	268,174
Transportation equipment.....	199,602
	<u>1,262,315</u>
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Communications equipment.....	1,008,101
Furniture and fixtures.....	341,045
Laboratory equipment.....	137,584
Other equipment.....	287,385
Safety equipment.....	56,281
Training equipment.....	20,524
Transportation equipment.....	6,007,169
	<u>7,858,089</u>
	<u>9,189,932</u>

SUPPLY AND SERVICES**ACQUISITION OF MACHINERY AND EQUIPMENT**

	Amount
	\$
Department	
Computer equipment, etc.....	104,614
Furniture and fixtures.....	477,778
Office machines and equipment.....	643,983
Miscellaneous equipment.....	82,289
	<u>1,308,664</u>
Information Canada	
Transportation equipment.....	4,166
Office machines and equipment.....	44,480
Furniture and fixtures.....	192,141
Other equipment.....	395,917
	<u>636,704</u>

TRANSPORT

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Firm Price Contracts of \$100,000 or over and Cost Plus Contracts of \$10,000 or over for Construction and Major Repairs of Works, Buildings and Facilities and for Architectural, Engineering and Survey Services in connection therewith.

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
Department					
MARINE SERVICES PROGRAM					
<i>Newfoundland</i>					
St Anthony					
Norbac Construction Inc					
Marine operations building.....	137,525	1969-70	56,300	22,663	137,513
Viking Construction Co					
Five single dwellings (amends reporting in Public Accounts 1969-70)....	129,500	1968-69	12,300	12,610	129,500 (f)
<i>Nova Scotia</i>					
Canso					
Decca Radar Canada Ltd					
*Installation of radar system.....	355,855	1970-71	273,338	273,337	273,337
Dominion Aluminum Fabricating Ltd					
*Light towers.....	123,980	1970-71	114,534	114,533	114,533
Eddy Point					
Maritime Builders Ltd					
*Marine aids centre.....	269,118	1970-71	69,776	69,775	69,775
<i>Quebec</i>					
Île Aux Coudres					
Walsh Canadian Construction Co Ltd					
Aids to navigation.....	477,640	1969-70	160,000	94,837	428,017
Lake St Peter					
Beaver Underground Structures Ltd					
Range lights.....	519,753	1969-70	80,000	132,503	519,753 (f)
Paspebiac					
Les Chantiers Maritimes de Paspebiac Inc					
Shorebased lifeboats 44' (amends reporting in Public Accounts 1969-70)	391,822	1968-69	22,046	22,045	391,822 (f)
St Curs					
Beaver Foundations Ltd					
Regulating dam (amends reporting in Public Accounts 1969-70).....	2,283,260	1967-68	666,867	666,866	2,283,260 (f)
Surveyer Nenniger & Chenevert Inc					
Design and preparation of plans (amends reporting in Public Accounts 1969-70).....	369,005	1965-66	13,566	13,566	369,004
<i>Ontario</i>					
Buckhorn					
Cooper-Ellis Ltd					
Rehabilitate lock 31.....	476,214	1970-71	325,000	315,959	315,959
Jones Falls					
Intrusion Prepakt Ltd					
Grouting lock 39.....cost plus	46,651	1970-71	50,000	46,650	46,650
Merrickville					
Janod Inc					
Grouting Clowes Locks.....cost plus	49,778	1970-71	40,000	49,777	49,777
Smiths Falls					
Grant Mills					
Rehabilitate Poonamalie dam.....	330,276	1970-71	100,000	314,940	314,940
Thunder Bay					
Canadian Dredge & Dock Co					
*Wharf and storage yard.....	448,574	1969-70	308,739	308,738	448,574 (f)
Upper Brewers					
Con-Bridge Ltd					
Rebuild upper and lower wharves.....	139,742	1970-71	75,000	135,647	135,647
<i>British Columbia</i>					
Haddington Reef					
Engineering Drillers Ltd					
Drilling test holes.....	14,500	1970-71	10,000	6,125	6,125

*Awarded through Department of Public Works.

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
MARINE SERVICES PROGRAM—concluded					
<i>British Columbia—concluded</i>					
New Westminster					
John Manly Ltd					
Pilot boat for Victoria.....	234,000	1970-71	175,501	175,500	175,500
North Surrey					
Arrow Transfer Co Ltd					
*Demolition—Fraser River grain elevators.....	183,023	1970-71	183,023	183,023	183,023 (f)
Sandspit					
Cattermole-Trethewey Contractors Ltd					
Access road.....	280,743	1969-70	189,892	189,891	280,743 (f)
Walter Cabbot Construction Ltd					
Construction of operations building, power house, related works and four single dwellings.....	502,076	1970-71	502,076	502,075	502,075
Spring Island					
Stevenson Construction Co Ltd					
Construction of an operations building, communications building, ground system and related works.....	399,924	1970-71	399,924	399,923	399,923
Steveston					
Pacific Western Fiberglass Ltd					
Two work boats.....	156,000	1970-71	160,000	86,212	86,212
<i>General</i>					
Various					
Canadian Westinghouse					
Automatic transfer switches.....	151,388	1970-71	133,222	133,221	133,221
John Manly Ltd					
Pilot boat (amends reporting in Public Accounts 1969-70).....	221,671	1968-69	3,312	3,311	221,671 (f)
McKay-Cormac Ltd					
Three shorebased 44' lifeboats.....	568,407	1968-69	61,029	61,028	568,407 (f)
Saint John Shipbuilding & Dry Dock Co Ltd					
Design changes repair and refit—CCGS Louis S St Laurent.....	381,225	1970-71		169,496	169,496
Sperry Gyroscope Ottawa Ltd					
Fog detectors.....	1,341,179	1970-71		1,043,310	1,043,310
Stone-Chance Ltd					
Electric fog horn systems.....	820,427	1970-71		568,665	568,665
K W Wilk Associates Ltd					
Five shipboard communication systems (amends reporting in Public Accounts 1969-70).....	343,339	1968-69		343,339	343,339 (f)
RAILWAYS AND STEAMSHIPS PROGRAM					
<i>Newfoundland</i>					
Argentia					
*Whitman Benn & Associates					
Consulting and engineering services.....	441,359	1964-65	810	809	441,359 (f)
Port aux Basques					
*Maritime Steel & Foundries Ltd					
Ferry terminal facilities (amends reporting in Public Accounts 1969-70)	1,178,679	1967-68	6,976	6,975	1,178,679 (f)
*Whitman Benn & Associates					
Dock and terminal facilities.....	1,491,576	1964-65	5,336	5,335	1,475,068
<i>Nova Scotia</i>					
Digby					
*Beaver Maritime Ltd					
Car ferry and terminals.....	2,755,221	1969-70	2,116,172	2,116,171	2,672,611
*Maritime Steel & Foundries Ltd					
Car ferry and terminals.....	725,615	1970-71	669,040	669,039	669,039
*McNamara Marine Ltd					
Ferry terminal and rockfill (amends reporting to Public Accounts 1969-70).....	278,395	1969-70	3,898	3,897	278,395 (f)

*Awarded through the Department of Public Works.

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, Contractor and Project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
RAILWAYS AND STEAMSHIPS PROGRAM—concluded					
<i>Nova Scotia—concluded</i>					
*E S Stephenson & Co Ltd					
Car ferry and terminals.....	556,527	1970-71	464,568	464,567	464,567
*Whitman Benn & Associates					
Preparation of drawings, specifications and job supervision.....	446,718	1968-69	144,435	144,434	411,152
*Whitman Benn & Associates					
Preparation of plans and specifications.....	114,985	1968-69	41,422	41,421	114,984
<i>North Sydney</i>					
*T C Gorman (Nova Scotia) Ltd					
Dock and terminal facilities (amends reporting in Public Accounts 1969-70).....	2,147,221	1966-67	17,059	17,058	2,147,221 (f)
*Province of Nova Scotia, Department of Highways					
Diversionary road work and overpasses.....	734,838	1965-66	50,624	50,623	723,460
<i>New Brunswick</i>					
<i>Saint John</i>					
*Canadian Phoenix Steel & Pipe Sales					
Supply pipe piles for car ferry and terminals.....	519,152	1970-71	469,949	469,948	469,948
*J G Fitzpatrick Construction Ltd					
Wharf, parking area and service building.....	3,481,388	1969-70	2,239,456	2,239,455	2,847,405
*Foundation of Canada Engineering Corporation Ltd					
Consultants fees.....	547,000	1968-69	255,301	255,300	648,889
*Galbraith Construction Ltd					
Canadian Pacific Railways underpass and access road.....	620,573	1970-71	512,315	512,314	512,314
*J P Porter Co Ltd					
Dredging ferry terminal (amends reporting in Public Accounts 1969-70)	201,507	1969-70	29,402	29,401	201,507 (f)
<i>General</i>					
<i>Various</i>					
Davie Shipbuilding Ltd					
Twin screw diesel train and truck ferry (amends reporting in Public Accounts 1968-69).....	11,906,550	1965-66	26,346	26,345	11,906,550 (f)
Peacock Brothers Ltd					
Supply and supervise installation of stern thruster for Frederick Carter	305,625	1969-70	110,269	110,268	299,625
AIR SERVICES PROGRAM					
<i>Newfoundland</i>					
<i>St John's</i>					
Beck Construction Co Ltd					
Extension to air terminal building.....	203,194	1969-70	250,000	182	203,194 (f)
Bedard Girard Newfoundland Ltd					
Airport lighting and power facilities.....	254,946	1970-71	470,000	254,946	254,946 (f)
Spade Construction Ltd					
Upper air station.....	121,931	1970-71	109,982	109,981	109,981
<i>Nova Scotia</i>					
<i>Halifax</i>					
Desourdy Construction Ltd					
Resurfacing runway 15-33, taxiways H and F, and drainage improvements.....	532,766	1970-71	730,000	532,766	532,766
Modern Construction Ltd					
Reconstruct runway 06-24, repair runway 15-33, taxiways, apron and related lighting facilities.....	1,102,200	1969-70	6,525	6,524	1,102,200 (f)
Urban Construction Ltd					
Freight staff elevator.....	111,714	1968-69	101	100	111,534 (f)
<i>Yarmouth</i>					
Stevens & Fiske Construction Ltd					
Operations building.....	182,874	1970-71	133,500	182,503	182,503
<i>New Brunswick</i>					
<i>Moncton</i>					
Eastern Paving Ltd					
Rebuild runway 07-25 (Type C) and portion of runway 02-20.....	322,007	1970-71	600,000	321,287	321,287 (f)
Modern Construction Ltd					
Extend runway 11-29 including lighting facilities.....	524,517	1967-68	14,104	14,103	524,517

*Awarded through the Department of Public Works.

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	Estimates 1970-71	Expenditures in 1970-71	Expenditures to date
	\$		\$	\$	\$
AIR SERVICES PROGRAM—continued					
Quebec					
Chibougamau					
Champoux Construction Inc					
Airport development.....	222,000	1968-69	*1,000,000	40,336	210,803
Gaspe					
South Shore Paving Co Ltd					
Development of an airport					
Contractor went bankrupt and work was taken over by the bonding company, Canadian Pioneer Insurance Toronto to which \$35,060 of the expenditure was paid.....	539,341	1965-66	5,676	5,675	539,341 (f)
Matane					
Simard-Beaudry Inc					
Development of an airport.....	960,000	1968-69	168,200	147,661	925,565
Mont-Joli					
Les Entreprises Lechasseur Ltee					
Reconstruct apron and runway.....	293,078	1970-71	184,049	184,049	184,049
Roger Faucher					
Supply system (water).....	127,873	1970-71	127,873	112,286	112,286
Montreal					
J G Fitzpatrick Ltd					
Extend terminal transborder finger.....	2,639,875	1966-67	9,492	9,491	2,589,211
Rouyn					
D Lamothe Ltd					
Rebuild runway and taxiway.....	325,851	1969-70	17,800	17,243	325,851 (f)
Schefferville					
La Societe d'Entreprises Generales Ltee					
Pave runway.....	1,214,819	1968-69	660,000	658,316	1,214,819
Sept Iles					
Leonard J Weber Construction Co					
Combine maintenance garage, trades workshops and sand shed.....	547,534	1970-71	500,000	274,721	274,721
St-Honore					
Romeo Fortin Inc					
Control tower.....	100,577	1970-71	100,577	100,577	100,577
St Hubert					
Les Mir Construction Inc					
Taxiway and access road.....	387,784	1969-70	164,000	157,751	387,784
Runway.....	297,482	1970-71	297,482	297,482	297,482
Normandin Construction Ltd (formerly L Pigeon Construction Inc)					
Sewage treatment plant, pumping station, sewer line and water distribution system.....	163,642	1969-70	7,400	7,388	163,642
Ontario					
Carp					
Uni-Form Builders Ltd					
Electronic systems training centre.....	348,864	1968-69	1,488	1,488	348,864 (f)
Hamilton					
Cayuga Materials and Construction Co Ltd					
Additional development of airport.....	118,863	1969-70	18,745	18,745	118,863 (f)
Ottawa					
M J Lafortune Construction Ltd					
New headquarters—soils, materials, development and electric laboratory and related work (amends reporting in Public Accounts 1969-70)	259,644	1969-70	125,000	36,553	259,644 (f)
Port Colborne					
R E Law Crushed Stone Ltd					
Resurface runway 05-23, taxiway B and part of apron I.....	108,998	1970-71	*1,000,000	80,962	80,962
Sarnia					
A Cope and Sons Ltd					
Extend runway 14-32 including associated lighting.....	134,823	1970-71	162,000	134,822	134,822
Sault Ste Marie					
Newman Bros Co Ltd					
Air traffic control tower.....	115,519	1969-70	50,000	105,989	115,159

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, Contractor and Project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
AIR SERVICES PROGRAM—continued					
<i>Ontario—concluded</i>					
Sudbury					
Bedard Gerard Ltd					
Install high and low intensity lighting system on runway 04-22.....	143,525	1969-70	7,152	7,152	143,525
Timmins					
Roy Construction & Supply Co Ltd					
Water supply system and reservoir.....	100,718	1969-70	10,937	10,936	99,319
Warton					
Genan Construction Ltd					
New operations building and waiting room.....	161,621	1970-71	204,500	24,065	24,065
Windsor					
Earl Jones & Sons Ltd					
Strengthen runways 12-30, 02-20 and extend aircraft parking ramp..	418,652	1970-71	415,000	418,652	418,652
<i>Manitoba</i>					
St Andrews					
B A Construction Ltd					
Additional development at airport.....	265,000	1970-71	312,000	262,429	262,429
The Pas					
P F Klassen Builders Ltd					
Terminal building.....	135,638	1970-71	150,000	135,461	135,461
Winnipeg					
Borger Bros (1963) Ltd					
Overlay runway 18-36.....	356,220	1969-70	157,000	110,151	343,039
<i>Alberta</i>					
Calgary					
The Foundation Company of Canada Ltd					
Maintenance garage, shops and a sand storage building.....	373,558	1969-70	186,658	186,716	373,558
Poole Construction Ltd					
Air traffic control tower.....	122,666	1970-71	123,500	122,666	122,666
Standard General Construction (International) Ltd					
Runways, taxiways, parking apron, lighting and drainage facilities.....	295,978	1969-70	58,338	58,338	295,977
Grande Prairie					
M R Nason Construction Ltd					
Air traffic control tower.....	139,930	1970-71	144,706	139,930	139,930
<i>British Columbia</i>					
Chilliwack					
M S A Paving (1969) Ltd					
New runway.....	134,916	1969-70	76,833	76,832	134,916 (f)
Fort St John					
W J R Construction Ltd					
New air terminal building.....	457,312	1970-71	237,000	331,068	331,068
Kamloops					
Interior Contracting Company Ltd					
Taxiway.....	203,362	1970-71	177,000	198,829	198,829
Penticton					
Crossroads Construction Company Ltd					
Air traffic control tower and terminal building extension.....	221,632	1970-71	292,000	221,632	221,632
Kenyon Company Ltd					
Maintenance garage extension.....	116,291	1970-71	126,000	116,291	116,291 (f)
Pitt Meadows					
Columbia Bitulithic Ltd					
Pave runways 18-36, 07-25 and associated taxiways.....	534,751	1968-69	36,640	36,639	534,751 (f)
Port Hardy					
G & G Equipment Company Ltd					
Clearance of runway 28 and 33.....	118,578	1970-71	118,578	118,578	118,578 (f)
Prince George					
Pine Tree Construction Co					
Maintenance garage and firehall.....	525,684	1969-70	44,454	44,453	525,684 (f)

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of contract	Year of contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
AIR SERVICES PROGRAM—continued					
<i>British Columbia—concluded</i>					
Prince Rupert					
McCurrie Construction Ltd					
Maintenance garage and firehall.....	265,005	1970-71	271,000	265,005	265,005
Smithers					
Guran Construction Company Ltd					
Maintenance garage and firehall.....	157,660	1970-71	100,000	101,369	101,369
Nor Pine Construction					
Terminal operations building (amends reporting in Public Accounts 1969-70).....	206,784	1968-69	18,794	18,793	206,784 (f)
Vancouver					
Beaver Construction Co Ltd					
Taxiways T-1, T-2 and Y and related work.....	977,305	1968-69	3,583	3,582	964,067 (f)
Bedard-Girard Ltd					
Airport lighting facilities.....	141,433	1968-69	3,132	3,131	141,433 (f)
Brockbank and Hemingway Ltd					
Post office building and related work.....	263,787	1968-69	279	278	263,787 (f)
Commonwealth Construction Co Ltd					
Area control centre and related work.....	984,907	1968-69	9,931	9,931	984,907 (f)
Dominion Bridge Co Ltd					
Gates 10 and 12 expansion.....	146,461	1970-71	*600,000	146,460	146,460
Holland Landscapers Ltd					
Landscaping development.....	111,541	1969-70	3,270	3,269	99,645 (f)
C J Oliver Ltd					
Firehall and related work.....	233,514	1969-70	9,268	9,267	233,513
Rapistan Canada Ltd					
Additions and revisions to baggage conveying system.....	107,392	1970-71	*600,000	81,826	81,826
Ricketts-Sewell Electric Ltd					
Electrical work—gate 10 and 12.....	124,850	1970-71	*600,000	48,096	48,096
Westgate Mechanical Construction Ltd					
Mechanical and plumbing—gate 10 and 12.....	165,785	1970-71	*600,000	84,582	84,582
Vernon					
Gilmour Construction and Engineering Co Ltd					
Upper air station.....	129,872	1970-71	100,000	44,427	44,427
Victoria					
McPhails Construction Co Ltd					
Extend runway 08-26.....	387,575	1970-71	550,000	373,248	373,248
<i>Northwest Territories</i>					
Cambridge Bay					
Poole Construction Ltd					
One double dwelling and two-bay garage.....	131,337	1970-71	141,050	131,337	131,337
Yukon Construction Co Ltd					
Two single dwellings and upper air station.....	216,839	1968-69	6,072	6,071	216,839
Frobisher Bay					
The Tower Co (1961) Ltd					
Upper Air Station.....	258,204	1969-70	85,806	85,804	213,104
Hay River					
Poole Construction Ltd					
Terminal operations building.....	289,705	1969-70	150,705	136,741	289,705
Inuvik					
Huber Electric Ltd					
Install light facilities runway 05 and 23.....	169,543	1970-71	133,200	132,762	132,762
Yellowknife					
J Schettler Electric Ltd					
Airport lighting facilities and related work.....	217,484	1970-71	217,870	217,484	217,484
<i>Yukon Territories</i>					
Watson Lake					
Parkins Construction Ltd					
Combined maintenance garage, sand storage building.....	381,939	1968-69	17,900	10,083	376,543
Whitehorse					
Yukon Construction Co Ltd					
Air traffic control tower.....	348,886	1970-71	65,000	64,587	64,587

TRANSPORT—Continued

CONSTRUCTION AND ACQUISITION OF LAND, BUILDINGS AND EQUIPMENT

Location, contractor and project	Amount of Contract	Year of Contract	1970-71 Estimates	1970-71 Expenditures	Expenditures to date
	\$		\$	\$	\$
AIR SERVICES PROGRAM—concluded					
<i>General</i>					
<i>Headquarters</i>					
A I L a Division of Cutler-Hammer Inc					
Supply of secondary surveillance radar digitizers remoting and display systems.....	1,768,094	1970-71	1,255,000	894,120	894,120
Automatic Electronic Systems Inc					
Supply of scan conversion radar display systems.....	219,176	1969-70	200,000	131,171	186,301
Canadian General Electric Co Ltd					
Supply of 375 VHF/AM receivers, instruction manuals and kits.....	225,000	1970-71	200,000	32,930	32,930
Supply of 7 video map generators and kits.....	195,819	1970-71	90,000	38,888	38,888
T Eaton Co Ltd					
Purchase of 1 Lockheed Jetstar aircraft, accessories and spare parts...	1,200,000	1970-71	1,200,000	1,200,000	1,200,000
Nautical Electronic Laboratories Ltd					
Purchase of Non-directional beacon systems.....	616,482	1969-70	500,000	336,745	415,902
Philips Electronics Industries Ltd					
Supply of instrument landing systems.....	3,951,400	1969-70	2,022,000	1,334,048	2,026,654
Raytheon Canada Ltd					
Supply of 34 UHF distance measuring equipment systems.....	1,813,470	1970-71	750,000	363,322	363,322
Supply of visual omni range systems.....	2,348,200	1969-70	775,000	847,134	1,035,632
Supply of parametric amplifiers.....	177,841	1969-70	82,100	69,968	177,841
Modification to secondary surveillance radar systems.....	147,413	1970-71	*Nil	147,413	147,413 (f)
Purchase of airport surveillance radar systems.....	3,009,267	1970-71	*Nil	67,450	67,450
Purchase of secondary surveillance radar equipment.....	789,195	1970-71	340,000	67,263	67,263
Supply of radar bright display scan converters.....	425,000	1970-71	30,000	12,383	12,383
Servo Corporation of America					
Supply of VHF direction finding systems.....	1,674,012	1970-71	475,000	453,934	453,934
Sperry Gyroscope Ottawa Ltd					
Supply of modular communications control equipment.....	992,565	1969-70	625,000	432,270	643,372
Topping Electronics Ltd					
Supply of low power transistorized beacon systems.....	325,007	1968-69	113,616	82,265	315,906
Van Ginkel Associates					
Research and evaluation program of all requirements, systems and facilities involved in an airport terminal development.....	667,000	1968-69	24,911	24,910	667,000 (f)
NATIONAL HARBOURS BOARD					
<i>Quebec</i>					
<i>Quebec</i>					
Development of Beauport flats					
Marine Industries Ltd.....	4,200,000	1969-70		1,350,652	3,876,000
Savard & Dion Inc.....	122,915	1969-70		25,248	122,915 (f)
Union des Carrieres et Pavages Ltee.....	121,111	1969-70		57,649	121,111 (f)
Walsh-Canadian Construction Co Ltd.....	2,393,274	1968-69		14,890	2,393,274 (f)
<i>Manitoba</i>					
<i>Churchill</i>					
Renewal of electrical system in grain elevator					
Ballard Enterprises Ltd.....	312,964	1968-69			269,582
Schumacher-MacKenzie Co Ltd.....	249,608	1970-71		245,884	245,884
C D Howe Co Ltd—Consultant fees.....	330,000	1965-66		165,512	271,233
Construction and acquisition of land, buildings and equipment.....			800,000		

Expenditures reported under projects include amounts charged to appropriations and to Board funds where applicable.

TRANSPORT—Concluded

PAYMENTS OF \$5,000 OR OVER
FOR LAND AND BUILDINGS

Payee	Location	Amount
		\$
Department		
RAILWAYS AND STEAMSHIPS PROGRAM		
	<i>Nova Scotia</i>	
Emma and Lloyd Balah, Helen		
Dunn and Agnes Westhaver	North Sydney	3,500
Northside Community Form Ltd.	North Sydney	5,500
Elizabeth Oliver	North Sydney	2,200
Wilfred Oram	North Sydney	1,000
AIR SERVICES PROGRAM		
	<i>Prince Edward Island</i>	
Major MacRae and Arthur MacRae	Charlottetown	45,000
	<i>New Brunswick</i>	
E J Leblanc and A J Leblanc	Moncton	90,300
	<i>Quebec</i>	
Ville de Baie Comeau		43,607
Gaston Beaumont	Quebec	15,576
P E Pelitclerc	Quebec	8,853
	<i>Saskatchewan</i>	
Government of Saskatchewan	Saskatoon and Cree Lake	31,530
	<i>Alberta</i>	
Province of Alberta	Calgary	1,000,000
Corsiatto K J and J N	Calgary	32,500
Dronyk D P	Calgary	47,500
Gadeski Sam and Catherine	Calgary	113,000
Larsen Bert and Donna	Calgary	25,500
MacDonell C A and the Director, Veteran's Land Act	Grande Prairie	5,000
MacLaurin D R	Calgary	120,320
Ogle Grace and Richards Edith	Calgary	7,000
Park James R and Betty G	Calgary	33,500
Rosenthal S	Calgary	106,500
Skot, Frimont and Clarice J	Calgary	33,500
	<i>British Columbia</i>	
B L Tucker	Fort St John	8,788
M R & L E Anderson	Richmond	29,979
F E Bicknell	Richmond	28,600
J Bujak	Richmond	42,174
J A Clark	Richmond	31,089
Roy and Ruby Cranswick	Richmond	56,245
R A Erdahl	Richmond	26,015
D W & D I Forsyth	Richmond	59,278
E A & L E Galbiati	Richmond	31,596
J S & C L Hattie	Richmond	23,500
F P & S R Hollinger	Richmond	40,163
V P Johnson	Richmond	30,073
A W Johnston	Richmond	29,646
F E & M C Jones	Richmond	30,000
H R McDonald	Richmond	91,500
R A & F A McDonald	Richmond	44,500
C R Ruby	Richmond	18,800
Wilhelm & Wilma Schreiner	Richmond	42,098
A R Stephenson	Richmond	41,180
M K Thomas	Richmond	44,178
V L Weisgerber	Richmond	7,540

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
	\$
Department	
ADMINISTRATION PROGRAM	
Scientific equipment	10,063
Transportation	38,307
	48,370
MARINE SERVICES	
Aircraft equipment	78,459
Construction equipment	276,748
Furnishings	7,028
Maintenance equipment	5,187,029
Marine equipment	2,895,492
Scientific equipment	154,615
Transportation equipment	222,226
	8,821,597
RAILWAYS AND STEAMSHIPS	
Marine equipment	172,855
Transportation equipment	6,905
	179,760
AIR SERVICES	
Aircraft equipment	1,590,207
Construction equipment	1,520,730
Furnishings	882,066
Maintenance equipment	656,607
Scientific equipment	1,889,842
Transportation equipment	581,644
	7,121,096
	16,170,823
St Lawrence Seaway Authority	
Maintenance equipment	15,001
Canadian Transport Commission	
Office furniture and furnishings	59,098
Office machines and equipment (\$150 per item and over)	46,110
Office computers	6,657
	111,865
TREASURY BOARD	
CONSTRUCTION AND ACQUISITION OF MACHINERY AND EQUIPMENT	
	Amount
	\$
National Research Council of Canada	
Communications equipment	293,870
Computers and related equipment	1,106,975
Furniture and office machines	48,806
Light, heat, power and water equipment	46,051
Photographic equipment	1,002
Scientific laboratory equipment	1,087,796
Transportation equipment	63,313
Workshop equipment	142,333
Miscellaneous equipment	4,259
	2,794,405

VETERANS AFFAIRS

CONSTRUCTION AND ACQUISITION OF LAND,
BUILDINGS AND EQUIPMENT

Location, Contractor and projects	Amount of contract	Year of contract	Expenditure in 1970-71	Expenditure to date
TREATMENT SERVICES PROGRAM	\$		\$	\$
Quebec				
Montreal				
*Construction Médaillon Inc				
Fire escapes.....	153,337	1970-71	79,000	79,000
Gaz Métropolitain Inc				
Conversion of boilers.....	176,600	1970-71	176,058	176,058
Ste Anne's Hospital, Ste Anne de Bellevue				
Standard Electric				
Modernization of power plant.....	240,397	1969-70	18,173	214,208
Normandin Construction				
Renewal of water and sewage system.....	216,087	1970-71	122,735	122,735
*La Cie de Construction Omega Ltée				
Chronic care unit.....	15,925,181	1968-69	3,211,281	15,893,613
*La Cie Meloche Inc				
Site services phase I.....	419,298	1967-68	22,281	419,298
Alberta				
Calgary				
Trotter and Morton Ltd				
Installation of complete steam generating unit.....	132,675	1970-71	100,111	100,111
British Columbia				
Vancouver				
Seaboard Construction Ltd				
Cardiac monitoring unit.....	110,083	1969-70	110,083	110,083
Victoria				
*Farmer Construction				
Phase I of modernization program.....	776,600	1969-70	201,743	201,743

*Contracts awarded through Department of Public Works

CONSTRUCTION AND ACQUISITION
OF MACHINERY AND EQUIPMENT

	Amount
WELFARE SERVICES PROGRAM	\$
Office equipment.....	3,698
Office furnishings and fixtures.....	981
Transportation equipment.....	5,915
	10,594
TREATMENT SERVICES PROGRAM	
Office equipment.....	9,537
Office furnishings and fixtures.....	642,478
Communication equipment.....	2,716
Construction equipment.....	44,976
Conveying, elevating and material handling equipment..	42,537
Dietary equipment.....	21,347
Farm equipment.....	3,428
Heating, air conditioning, refrigeration equipment.....	5,511
Hospital electrical equipment.....	25,016
Hospital furnishings.....	4,652
Hospital general equipment.....	219,830
Hospital laundry equipment.....	1,110
Hospital maintenance and grounds equipment.....	5,717
Hospital medical and laboratory equipment.....	439,337
Hospital safety and sanitation equipment.....	16,524
Hospital scientific equipment.....	210,945
Recreational, occupational therapy and physiotherapy equipment.....	4,015
Transportation equipment.....	30,869
	1,730,545
VETERANS' LAND ADMINISTRATION PROGRAM	
Transportation equipment.....	5,635
	1,746,774

SECTION 30

1970-71 PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Exchequer Court Awards

CONTENTS

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Solicitor General.....	30·27
Transport.....	30·30
Treasury Board.....	30·31
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AGRICULTURE

Particulars and payee	Authority	Amount
Payments of damage claims		
Settlement of claims arising from a motor vehicle accident at Lennoxville Que on June 20, 1970, charged to Vote 5.		\$
Rene Monty and Raymond Bedard.....	Justice ruling August 25, 1970.....	1,300
Settlement of claims arising from a motor vehicle accident at Wardner B.C. on January 15, 1969, charged to Vote 20.		
Susan and Albert Sandberg.....	Justice ruling June 24, 1970.....	5,000
Settlement of claims arising from a motor vehicle accident on Route #9, County of Abitibi East, Que on January 12, 1970, charged to Vote 20.		
Quan St. Julien, George Henri Lafontain, Huguette Thibault Lafontain and Baillargeon, St. Julien, LeClere and Tessier.....	Justice ruling February 25, 1971.....	1,650
Sundry claims, each under \$1000.....	.....	14,267
		<u>22,217</u>

COMMUNICATIONS—Post Office

Particulars and payee	Authority	Amount
Payments of damage claims		
Amount covering settlement of the claim for damages suffered by claimant from being hit by a postal vehicle, October 2, 1968 Herve Dubé.....	Justice legal opinion.....	\$ 1,350
Amount covering payment for hospital services for Herve Dubé following his accident Quebec Department of Health.....	Justice legal opinion.....	1,137
Amount covering 50% of the damages incurred when a postal vehicle struck the residence of Misses Annie and Christine Comrie and surrounding property, July 14, 1970.....	Justice legal opinion	
Economical Mutual Insurance Co.....	.....	1,277
Annie and Christine Comrie.....	.....	35
American National Insurance Co.....	.....	355
Arne M. Ostren.....	.....	50
Amount covering settlement of claim, with costs, arising from injuries to Garry, son of Georges Smith, at Templeton, Quebec, 30 September 1969.....	Justice legal opinion	
Georges Smith.....	.....	1,200
Me Hector Courval, costs.....	.....	120
Amount covering judgment and costs arising from the case of Leadbetter vs The Queen VL-162 in which injuries were suffered due to a group mail box falling on the suppliant, November 23, 1968.....	Court judgment.....	3,142
Amount covering hospital insurance service payment made on behalf of Laura Lee Leadbetter following her accident Minister of Finance of the province of British Columbia.....	.....	2,159
Sundry claims, each under \$1,000.....	.....	28,874
		<u>39,699</u>
Ex gratia payments		
Reimbursement of excess contributions to the unemployment insurance fund to the following employees:		
J. F. Davis.....	T.B. 699320, August 27, 1970.....	106
M. Fegan.....	T.B. 699320, August 27, 1970.....	101
H. E. Worton.....	T.B. 699320, August 27, 1970.....	101
W. L. Hook.....	T.B. 698998, July 27, 1970.....	163
J. M. Cameron.....	T.B. 698998, July 27, 1970.....	192
H. R. Magee.....	T.B. 697606, May 12, 1970.....	246
J. E. R. D'Aoust.....	T.B. 697606, May 12, 1970.....	252
Legal fees incurred in defending himself against a charge of common assault brought against him by a fellow employee in Toronto Post Office Patrick S. Hickey.....	T.B. 697620, September 9, 1970.....	279
Payment to the widow of the late E. J. Gauthier representing the balance of salary for the month in which he died Mrs. L. Gauthier.....	P.C. 1970-14/1988, November 17, 1970.....	102
		<u>1,542</u>

CONSUMER AND CORPORATE AFFAIRS

Particulars and payee	Authority	Amount
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Payments of damage claims

Sundry claims, each under \$1,000.....		\$ 1,470
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ENERGY, MINES & RESOURCES

Particulars and payee	Authority	Amount
Payments of damage claims		
		\$
Settlement of a claim arising from a motor vehicle accident at Pittsburgh Penn USA on November 10, 1968 charged to Vote 5 Dolores D Bernardina.....	Justice ruling April 27, 1970.....	1,921
Settlement of a claim arising from a motor vehicle accident at Ottawa on November 26, 1969 charged to Vote 1 Marcel Potvin.....	Justice ruling July 16, 1970.....	1,259
Sundry claims, each under \$1,000.....		8,307
		<u>11,487</u>
Ex gratia payments		
Payment for loss of personal effects stored in an office tent destroyed by fire August 11, 1970, charged to Vote 5 A W Norris.....	P.C. 1966-35/2375, December 22, 1966.....	142
Compensation for loss of left eye suffered in an accident while performing his official duties, charged to Vote 5 G Springer.....	P.C. 1970-2/1945, November 10, 1970.....	1,667
Payment to cover the cost of two rented air conditioners stolen from No 8 Temporary Building, charged to Vote 15 Phil's Electric Limited.....	P.C. 1966-35/2375, December 22, 1966.....	400
		<u>2,209</u>

EXTERNAL AFFAIRS—Department

Particulars and payee	Authority	Amount
Payments of damage claims		
		\$
Settlement of claims arising out of an alleged breach of lease and loss of rental for the former Embassy residence in Santiago, Chile during 1962		
Carlos G. Cariola.....	Exchequer Court award.....	10,300
Ex gratia payments		
Compensation to widow as a result of accidental death of construction worker while renovating Canadian Ambassador's Official residence, Djakarta, Indonesia, charged to Vote 1		
Mrs. Handjo of Djalan, Kenyea Makassar.....	P.C. 1970-3/459, March 17, 1970.....	981
Compensation to locally-engaged employees for loss of personal effects destroyed by a fire resulting from a bomb explosion at the Canadian Embassy, Vienna, Austria, charged to Vote 1		
Miss S J Brandt.....	{ T.B. 697948, October 9, 1970.....	311
Mrs T Wassing.....		145
Compensation to employees as a result of the cancellation of postings, charged to Vote 1		
D P Cole.....	{ P.C. 1966-35/2375, December 22, 1966.....	282
L O Bailey.....		143
Compensation for damages by vandalism to personal automobile of employee while on official business in Budapest, Hungary, charged to Vote 1		
S G Noble.....	P.C. 1966-35/2375, December 22, 1966.....	149
		<u>2,011</u>

EXTERNAL AFFAIRS—Canadian International Development Agency**Ex gratia payments**

Compensation for Loss of Personal Property Arising Out of the Outbreak of Civil Disturbances in Nigeria		
W. E. Valentine.....	P.C. 1970-3/915, TB 697567, May 26, 1970.....	563
J. A. B. Vleeschower.....	P.C. 1971-2/579, TB 703603, March 30, 1971.....	1,343
J. D. Everett.....	P.C. 1971-1/579, TB 702769, March 30, 1971.....	1,141
		<u>3,047</u>

FISHERIES & FORESTRY

Particulars and payee	Authority	Amount
Payments of damage claims		
Settlement of claims as the result of collision between power boat Tug-O-War and Department of Fisheries and Forestry vessel Stuart Post at or about Greenway Sound BC on May 9, 1970, charged to Vote 5		\$
Joseph Bruce Collinson and Myrtle Maud Collinson.....	Ministerial.....	5,998
Settlement of claims as the result of automobile accident near Fulton River BC on Jan 14 1971 charged to Vote 5		
John W Stang Associated.....	Ministerial.....	1,563
Sundry claims, each under \$1,000.....		2,732
		<u>10,293</u>
Ex gratia payments		
Settlement of claims for loss of personal effects and equipment as the result of fire in a laboratory trailer at the Marine Ecology Laboratory Dartmouth NS. Charged to Vote 10		
J A Paranjape.....	T.B.702816.....	1,609

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Particulars and payee	Authority	Amount
Payments of damage claims		
		\$
INDIAN AND ESKIMO PROGRAM		
Compensation for crop losses due to overspraying, charged to Vote 5		
L Sabourin.....	District Supervisor.....	1,645
Compensation for crop losses due to overspraying, charged to Vote 5		
A Touchette.....	District Supervisor.....	1,800
Sundry claims, each under \$1,000.....		1,418
		4,863
NORTHERN DEVELOPMENT PROGRAM		
Sundry claims, each under \$1,000.....		18
CONSERVATION PROGRAM		
Compensation for losses arising as a result of a fire that occurred in Banff National Park, charged to Vote 65, Ski Club of the Canadian Rockies Limited.....	Deputy Minister.....	7,530
Compensation for loss of personal effects in fire at Ski Club of the Canadian Rockies, charged to Vote 65		
J G McDowell.....	Deputy Minister.....	2,000
Sundry claims, each under \$1,000.....		4,911
		14,441
		19,322
Ex gratia payments		
INDIAN AND ESKIMO PROGRAM		
Compensation for the rentals from his locatee interest in reserve land which were forfeited while a court action was in progress, charged to Vote 5		
J Dolan.....	P.C. 1971-3/339, February 23, 1971.....	5,535
Payment for loss of revenue from crops as a result of the Department taking land for construction of a teacherage and a sewage lagoon, charged to Vote 10		
Parish of Our Lady of Seven Sorrows.....	P.C. 1970-4/1050, June 16, 1970.....	300
Payment for legal expenses incurred in appealing the conviction of Clifford White and David Bob for shooting game on Crown land out of season, charged to Vote 5		
Native Brotherhood of British Columbia.....	P.C. 1970-3/1719, October 6, 1970.....	3,400
Southern Vancouver Island Allied Tribes.....	P.C. 1970-3/1719, October 6, 1970.....	1,200
		10,435
NORTHERN DEVELOPMENT PROGRAM		
Payment representing the approximate value of personal food stuffs lost as a result of the negligence of an employee of the Department, charged to Vote 25		
E M Land.....	Deputy Minister.....	165
Compensation for loss of tools destroyed by fire at Rankin Inlet N.W.T., charged to Vote 25		
T Mohamed.....	T.B. 699949, October 22, 1970.....	1,999
Payment for loss of personal effects, charged to Vote 25		
B Smith.....	Deputy Minister.....	152
		2,316

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Particulars and payee	Authority	Vote Charged	Amount
Ex gratia payments—<i>Concluded</i>			
CONSERVATION PROGRAM			\$
Settlement for personal injuries suffered by Mr Cordick's daughter while a passenger with Mr Chabra, charged to Vote 65			
W Cordick.....	Justice ruling.....		2,000
Settlement with G J Balfour and A C Balfour to settle their claim against the Crown and consent to the dismissal of their petition of right, charged to Vote 65			
Newman, MacLean and Associates.....	Justice ruling.....		2,200
Payment of settlement of drowning June 25, 1967—Public Trustee of the Province of Alberta as administrator of the estate of Donna Marie Kowaluk V. The Queen, charged to Vote 65			
Messrs Wood, Moir, Hyde and Ross.....	Justice ruling.....		750
			4,950
			17,701

INDUSTRY, TRADE AND COMMERCE

Particulars and payee	Authority	Amount
Ex gratia payments		\$
TRADE INDUSTRIAL PROGRAM		
Reimbursement for damages sustained to personal and household effects in transit from Lima to Ottawa, charged to Vote 1		
L. G. Lee.....	T.B. 695003, June 3, 1970.....	100
Reimbursement for damages sustained to household effects in transit from Beirut to Ottawa, charged to Vote 1		
I. V. MacDonald.....	T.B. 689182, April 24, 1969.....	463
Reimbursement for damages sustained to personal property in Brussels as a result of a flood, charged to Vote 1		
G. F. Mintenko.....	T. B. 697312, July 9, 1970.....	1,343
Reimbursement for damages sustained to office and personal effects in Vienna as a result of bombing and fire at the Canadian Embassy, charged to Vote 1		
L. N. Decrinis \$ 62.20		
R. Logie 63.79		
C. Nielsen 189.10		
H. K. Rott 142.83		
A. Sautner 101.19		
F. Schreiblehner 92.87		
I. Stefanik 206.85		
B. Szabo 220.36		
Total 1,079.19	T.B. 657140, October 9, 1970.....	1,079
Reimbursement on theft of Magic Dialer from Toronto Design Canada Centre, charged to Vote 1		
Bell Canada.....		464
Reimbursement for loss in transit from Ottawa to Toronto of visual planning chart boards, charged to Vote 1		
Visual Planning Corporation.....		224
		3,673
WORLD EXHIBITION PROGRAM		
Reimbursement for damage to porcelain bowl loaned to Canadian Government Pavilion for display at Osaka, charged to Vote 25		
Enid S. Le Gros.....		150
Reimbursement for replacement of one antique Corn Husk Mask loaned to Canadian Government Pavilion at Osaka, charged to Vote 25		
James Skye.....		300
		450
		4,123

LABOUR—Department

Particulars and payee	Authority	Amount
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Ex gratia payments

Payment representing monies withheld in error and legal costs occasioned thereby, under the Fair Wages and Hours of Labour Act, charged to Vote 1 C.C.M. Construction (Nfld.) Limited, St. John's, Newfoundland.....	P.C. 1970-4/907 dated May 19, 1970.....	\$ 451
Payment representing monies withheld in error and legal costs occasioned thereby, under the Fair Wages and Hours of Labour Act, charged to Vote 1 F.C.P. General Contracting, Toronto, Ontario.....	P.C. 1970-6/1156 dated June 30, 1970.....	2,800
		<u>3,251</u>

LABOUR—Unemployment Insurance Commission

Ex gratia payments

To compensate claimant for the loss of old age security payments from June 1967 to October 1968, inclusive Colin Carter, Picton, Ont.....	P.C. 1970-15/1719 dated October 6, 1970.....	1,290
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NATIONAL DEFENCE

This statement covers claims for damages to property and persons mainly in connection with government-owned vehicles and aircraft and comprises payments under authority of the Governor in Council and the Treasury Board, as well as awards by the Exchequer Court. Individual payments of \$1,000 or over and Exchequer Court awards totalling \$1,000 or over are listed below.

Particulars and payee	Authority	Amount
Payment of damage claims		\$
DEFENCE SERVICES PROGRAM		
Settlement of claim for damage to Air Canada aircraft, Vanguard No. 908, at Ottawa International Airport involving a departmental vehicle, charged to Vote 5		
Air Canada.....	T.B. 694982, September 17, 1970.....	15,967
Settlement of a claim as a result of an accident involving a departmental vehicle charged to Vote 5		
Aspden Raymond B.....	T.B. 694982, September 17, 1970.....	2,265
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Aspden Ruby.....	T.B. 694982, September 17, 1970.....	3,000
Settlement of claim for hospital treatment rendered to Mr Richard Wedel as a result of an accident involving a departmental vehicle, charged to Vote 5		
B C Hospital Insurance Service.....	P.C. 1970-8/2177, December 22, 1970.....	1,212
Settlement of a property damage claim as a result of a traffic accident, charged to Vote 5		
Bellefontaine J M.....	T.B. 694982, September 17, 1969.....	1,154
Settlement of a claim for damage to private property by the crash of a CF aircraft, charged to Vote 5		
Bloomquist Lloyd.....	P.C. 12/4544, November 21, 1952 as amended.....	2,232
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Bolduc Roch.....	P.C. 12/4544, November 21, 1952 as amended.....	1,100
Settlement of a claim for damages as a result of an accident involving a departmental vehicle and a Canadian Forces Exchange vehicle, charged to Vote 5		
Canadian Forces Exchange Borden.....	T.B. 694982, September 17, 1970.....	1,341
Settlement of a claim for loss of cargo resulting from an accident involving a tractor-trailer operated by Walter Chrustie and a departmental vehicle, charged to Vote 5		
Canadian Surety Company.....	T.B. 694982, September 17, 1970.....	2,577
Settlement re motor vehicle accident on 14 January 1969 on Highway 11 south of Muskoka-Parry Sound Line re Grace Marth Craig, charged to Vote 5		
Cassels Brock Barristers and Solicitors.....	P.C. 12/4544, November 21, 1952 as amended.....	3,100
Settlement of a claim as a result of an accident involving a departmental vehicle and a tractor-trailer unit, with cargo, operated by Walter Chrustie, charged to Vote 5		
Chrustie Walter.....	T.B. 694982, September 17, 1970.....	3,000
Settlement for damages received in an accident involving a departmental vehicle, charged to Vote 5		
Commission de Transport de la Communaute Urbaine de Montreal.....	T.B. 694982, September 17, 1970.....	1,070
Settlement of a claim for injuries sustained by Mr Gérard Couturier when struck by a departmental vehicle, charged to Vote 5		
Couturier Gérard and Sauvé & Poisson.....	P.C. 12/4544, November 21, 1952 as amended.....	4,000
Settlement of a claim for damage to a vehicle owned and operated by Mildred Ann Davis as a result of an accident involving a departmental vehicle, charged to Vote 5		
Davis Mildred Ann and Swancar and Compton.....	T.B. 694982, September 17, 1970.....	1,599
Settlement of a claim by Joan McMurdo Whiston and William Arthur Whiston as a result of an accident involving a departmental vehicle, charged to Vote 5		
Day Campbell Wilson.....	P.C. 12/4544, November 21 1952 as amended.....	2,997

NATIONAL DEFENCE—Continued

Particulars and payee	Authority	Amount
Payment of damage claims—Continued		
		\$
Settlement of a claim for damages caused by motor vehicle accident, charged to Vote 5		
Department of Highways and Transport Province of Alberta....	T.B. 694982, September 17, 1970.....	1,353
Settlement of a claim for damage to building as a result of a sonic boom, charged to Vote 5		
Dickie Douglas.....	T.B. 694982, September 17, 1970.....	1,143
Settlement of a claim arising from the death of Army Cadet Lawrence Duhamel who was killed when the departmental vehicle in which he was a passenger overturned, charged to Vote 5		
Duhamel Edith.....	P.C. 12/4544, November 21, 1952 as amended.....	5,500
Settlement of a claim for injuries sustained and damage to his truck as a result of an accident involving a departmental vehicle, charged to Vote 5		
Etienne Bernard Michael.....	T.B. 694982, September 17, 1970.....	2,228
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by T J Smirl, charged to Vote 5		
Federated Mutual Insurance Company.....	T.B. 694982, September 17, 1970.....	1,568
In settlement of claims arising from Exercise "ARCTIC EXPRESS", charged to Vote 5		
Forsvarets regnskapssentral.....	T.B. 694982, September 17, 1970.....	1,068
Settlement of claim for personal injuries resulting from a sonic boom at St Justine Que on 18 August 1961. Interest \$74.96		
Gagnon Roger.....	Exchequer Court award.....	2,394
In payment of taxed costs re exchequer court award dated September 9, 1970		
Gagnon Roger and Cliche and Laflamme.....	Exchequer Court award.....	488
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Girard Wilbrod.....	P.C. 12/4544, November 12, 1952 as amended.....	1,750
Settlement of claim as a result of an accident involving a tractor-trailer operated by Walter Chrustie and a departmental vehicle, charged to Vote 5		
Globe Indemnity Company of Canada.....	T.B. 694982, September 17, 1970.....	2,715
Settlement of subrogated interest in the claim of Thomas F Lonn resulting from an accident, charged to Vote 5		
Grange Insurance Association.....	P.C. 12/4544, November 21, 1952 as amended.....	1,390
Settlement of claim for damages caused by motor vehicle accident, charged to Vote 5		
Gulf Oil Canada Limited.....	T.B. 694982, September 17, 1970.....	1,328
Settlement of claim for treatment of Walter G Dillman at Victoria General Hospital		
Hospital Insurance Commission for the Province of Nova Scotia.....	P.C. 12/4544, November 21, 1952 as amended.....	1,335
Settlement of a claim for damage as a result of a sonic boom in Kelowna B C, charged to Vote 5		
Interior Glass Ltd.....	P.C. 1969-14/1876, October 1, 1969.....	1,545
Settlement of a claim for damage to motor vehicle of St James Parish Council operated by I Cross, as a result of an accident involving a departmental vehicle, charged to Vote 5		
Jamaica Co-Operative Fire and General Insurance Company Limited.....	P.C. 12/4544, November 21, 1952 as amended.....	1,146
Settlement of claims as a result of injuries sustained by Mrs Joyce MacDonald and Janice MacDonald in an accident involving a departmental vehicle, charged to Vote 5		
Kennedy Cormie.....	T.B. 694982, September 17, 1970.....	3,026
Settlement of a claim for damage to private property by the crash of a CF aircraft, charged to Vote 5		
Kindt Carl.....	P.C. 12/4544, November 21, 1952 as amended.....	2,475

NATIONAL DEFENCE—Continued

Particulars and payee	Authority	Amount
Payment of damage claims—Continued		\$
Settlement of a claim for damage to private property by the crash of a CF aircraft, charged to Vote 5		
Kindt Robert.....	P.C. 12/4544, November 21, 1952 as amended.....	1,350
Settlement of claim for injuries as a result of an accident involving a departmental vehicle, charged to Vote 5		
Kozak G.....	T.B. 694982, September 17, 1971.....	1,500
Settlement of claim of Avid Transport of Canada Limited for damage to their tractor-trailer unit, charged to Vote 5		
McKillop Tompkins Watson and Owens.....	T.B. 694982, September 17, 1970.....	3,884
Settlement of a claim for damage to private property by the crash of a CF aircraft, charged to Vote 5		
Magnuson Marlow B.....	P.C. 12/4544, November 21, 1952 as amended.....	1,485
Settlement of claim for sonic boom damage to property of Dr Mai-Chiau Lo on March 4, 1970 at Campbellton NB, charged to Vote 5		
Mai-Chiau Lo.....	T.B. 694982, September 17, 1970.....	1,039
Settlement of claim for damage to personal property in a fire at CFS Senneterre, charged to Vote 5		
Mitchell P W.....	T.B. 694982, September 17, 1970.....	1,525
Settlement of claim for damages as a result of a sonic boom on March 4, 1970 and April 22, 1970 at Campbellton NB, charged to Vote 5		
Montreal Trust Company.....	T.B. 694982, September 17, 1970.....	1,211
Settlement of a claim by William Moriarity and costs as a result of an accident involving a departmental vehicle, charged to Vote 5		
Moriarity William and Korz Kopinak Logan and Cougler.....	T.B. 694982, September 17, 1970.....	3,600
Settlement of a claim for damage to yard of North American Lumber Limited caused by crash of T33 aircraft, charged to Vote 5		
North American Lumber Limited.....	T.B. 694982, September 17, 1970.....	2,098
Settlement of a claim resulting from an accident involving a departmental vehicle, charged to Vote 5		
Orion Insurance Company Ltd.....	P.C. 12/4544, November 21, 1952, as amended.....	2,137
Settlement of a claim resulting from a motor vehicle accident, charged to Vote 5		
Ostofi Robert Bruce.....	P.C. 12/4544, November 21, 1952, as amended.....	8,578
Settlement of a claim for damage to private property by the crash of a CF aircraft, charged to Vote 5		
Payant Gerald.....	P.C. 12/4544, November 21, 1952, as amended.....	3,352
Settlement of a claim for damage to private property by the crash of a CF aircraft, charged to Vote 5		
Payant Paul.....	P.C. 12/4544, November 21, 1952, as amended.....	3,465
Settlement of a claim resulting from an accident involving vehicles of Abraham H Peirson and Charles W Dickson, charged to Vote 5		
Peirson Abraham H.....	P.C. 12/4544, November 21, 1970, as amended.....	1,000
Settlement of a claim resulting from an accident involving a departmental vehicle, charged to Vote 5		
J. Euclide Perron Ltée.....	T.B. 694982, September 17, 1970.....	3,332
Settlement of claim by Mrs G W Dickson as a result of an accident involving a departmental vehicle, charged to Vote 5		
Quintin and Crouchman.....	T.B. 694982, September 17, 1970.....	4,600
Settlement of subrogated claim as a result of an accident, charged to Vote 5		
Reinsurance and Excess Insurance.....	T.B. 694982, September 17, 1970.....	5,365
Settlement of claim for damage to personal property of SGT Paul W Mitchell in a fire, charged to vote 5		
Reliance Insurance Company of Philadelphia.....	T.B. 694982, September 17, 1970.....	3,000
Settlement of claim of Royal Trust Company as a result of a sonic boom at Kelowna B C, charged to Vote 5		
Royal Trust Company.....	P.C. 1969-14/1876, October 1, 1969.....	3,339

NATIONAL DEFENCE—Continued

Particulars and payee	Authority	Amount
Payment of damage claims—Continued		
For damages to tires by cartridges at the Trans-Gaspesian Road, charged to Vote 5		\$
St Amand Viateur.....	T.B. 694982, September 17, 1970.....	1,783
Settlement of a claim by Gordon Stuart Ferris as a result of an accident involving a departmental vehicle, charged to Vote 5		
Smith McLean and Inch.....	T.B. 694982, September 17, 1970.....	7,050
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Starkman Jack and Glass John J.....	T.B. 694982, September 17, 1970.....	6,500
Settlement of a claim resulting from the collision of HMCS "CHIGNECTO" and "MISS REBA O" in Lunenburg Harbour N S on March 31, 1970, charged to Vote 5		
W Laurence Sweeney Limited.....	T.B. 694982, September 17, 1970.....	1,623
Settlement of a claim resulting from the collision of HMCS "CHIGNECTO" and "MISS REBA O" in Lunenburg Harbour N S on March 31, 1970, charged to Vote 5		
W Laurence Sweeney Limited and Atlantic Ship Building Limited.....	T.B. 694982, September 17, 1970.....	1,699
Settlement of claims of George Albert Shields Mrs Bessie Shields and Ellen Isabelle Shields infant, as a result of an accident involving a departmental vehicle, charged to Vote 5		
Telford and Van Wyck.....	P.C. 12/4544, November 21, 1952, as amended.....	4,175
Settlement of a claim as a result of an accident involving a departmental vehicle, charged to Vote 5		
Tremblay-Girard Marie Annette.....	P.C. 12/4544, November 21, 1952, as amended.....	1,250
Settlement of a claim, plus costs, as a result of an accident involving a departmental vehicle, charged to Vote 5		
Turpin Donna F.....	T.B. 694982, September 17, 1970.....	1,972
Settlement of a claim for damages caused by fire, charged to Vote 5		
Underwriters Adjustment Bureau Ltd.....	P.C. 1970-10/907, May 19, 1970.....	1,028
Settlement of a claim resulting from an accident involving a departmental vehicle, charged to Vote 5		
Underwriters Adjustment Bureau Ltd.....	P.C. 1970-10/907, May 19, 1970.....	1,377
Settlement of a claim for damage caused by ice and flood conditions along the banks of the Nicolet River, Nicolet Que charged to Vote 5		
Underwriters Adjustment Bureau Ltd.....	P.C. 1970-10/907, May 19, 1970.....	2,284
Settlement of a claim resulting from an accident in Jamaica involving a departmental vehicle, charged to Vote 5		
Underwriters Adjustment Bureau Ltd.....	P.C. 1970-10/907, May 19, 1970.....	10,050
Settlement of a claim resulting from an accident involving a departmental vehicle and a vehicle owned and operated by Miss Jeanette Marie McDonald, charged to Vote 5		
The Wawanesa Mutual Insurance Company.....	T.B. 694982, September 17, 1970.....	1,535
Settlement of judgment as a result of an accident on 10 November 1960, resulting in injuries to Alcide St Amand, charged to Vote 5. Interest \$42.74.		
Workmen's Compensation Board of New Brunswick.....	Exchequer Court award.....	32,542
Settlement of claim for damage to vehicle of Pleman Snow resulting from an accident involving a departmental vehicle, charged to Vote 5		
Zurich Insurance Company.....	T.B. 694982, September 17, 1970.....	1,636
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the N A T O Status of Forces Agreement approved by the Visiting Forces (North Atlantic Treaty) Act, c. 284, R.S., as amended, to: Government of Belgium, \$3,213; Government of France, \$641; Government of Germany, \$256,998; Government of Italy \$234		261,086
Sundry awards, each under \$1,000.....		61,262
		533,778

NATIONAL DEFENCE—Continued

Particulars of payee	Authority	Amount
Payment of damage claims—Concluded		
Defence Research Board		
Sundry awards, each under \$1,000.....		\$ 2,310
		536,088

A RECAPITULATION OF THESE AWARDS FOLLOWS:

	Exchequer Court awards	Other authorities	Total
Canadian Forces.....	35,424	498,354	533,778
Defence Research Board.....		2,310	2,310
	\$35,424	\$500,664	\$536,088

NATIONAL DEFENCE

Ex gratia payments

DEFENCE SERVICES PROGRAM—Vote 5

Reimbursement of expenses incurred by Mrs S E Roache when authorized to attend a court martial at San Jaun, Porto Rico		\$
Accounting Officer, CFB Greenwood, Greenwood N S.....	P.C. 1970-9/1390, August 5, 1970.....	214
Payment to estate of salary for month of death		
Belanger Wilfred.....	P.C. 1971-11/339, February 23, 1971.....	199
Payment to estate of salary for month of death		
Bell S R.....	P.C. 1971-11/339, February 23, 1971.....	283
Payment to estate of salary for month of death		
Belwa C D.....	P.C. 1971-11/339, February 23, 1971.....	372
Payment to estate of salary for month of death		
Bilodeau A.....	P.C. 1971-11/339, February 23, 1971.....	222
Payment to estate of salary for month of death		
Blais R H.....	P.C. 1971-11/339, February 23, 1971.....	470
Payment to estate of salary for month of death		
Bolton T.....	P.C. 1971-11/339, February 23, 1971.....	434
Damage to private car by an uninsured car owned and operated by Canadian serviceman		
Brandhuber Rudolf.....	P.C. 1969-10/1926, October 8, 1969.....	480
Payment to estate of salary for month of death		
Brooks L L.....	P.C. 1971-11/339, February 23, 1971.....	326
Payment to estate of salary for month of death		
Bryce W A.....	P.C. 1971-11/339, February 23, 1971.....	370
Reimbursement in lieu of severance pay		
Canning A.....	P.C. 1970-11/722, April 28, 1970.....	1,944
Payment to estate of salary for month of death		
Cartier W.....	P.C. 1971-11/339, February 23, 1971.....	188
Payment to estate of salary for month of death		
Cassidy F S.....	P.C. 1971-11/339, February 23, 1971.....	585
Payment to estate of salary for month of death		
Charbonneau Charles.....	P.C. 1971-11/339, February 23, 1971.....	261
Payment to estate of salary for month of death		
Clark A.....	P.C. 1971-11/339, February 23, 1971.....	428
Payment to estate of salary for month of death		
Clynick S C.....	P.C. 1971-11/339, February 23, 1971.....	126
Payment to estate of salary for month of death		
Collins B.....	P.C. 1971-11/339, February 23, 1971.....	409
Payment to estate of salary for month of death		
Condran V F.....	P.C. 1971-11/339, February 23, 1971.....	290
Contribution towards costs of conversion of heating plant supplying steam to the Wingham armories		
Corporation of the town of Wingham.....	P.C. 1970-13/915, September 10, 1970.....	3,000

NATIONAL DEFENCE—Continued

Particulars and payee	Authority	Amount
Ex gratia payments—Continued		
Reimbursement in lieu of severance pay		\$
Cottrell L.....	P.C. 1970-11/722, April 28, 1970.....	1,728
Payment to estate of salary for month of death		
Creemer S E.....	P.C. 1971-11/339, February 23, 1971.....	252
Reimbursement in lieu of severance pay		
Curtis J A B.....	P.C. 1970-11/722, April 28, 1970.....	1,944
Payment to estate of salary for month of death		
Dampier R S G.....	P.C. 1971-11/339, February 23, 1971.....	181
Payment to estate of salary for month of death		
Decary Herve.....	P.C. 1971-11/339, February 23, 1971.....	202
Payment on compassionate grounds of \$75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at R C A F Station Aylmer Ont		
Delage E.....	P.C. 1964-20/435, March 20, 1964.....	900
Payment to estate of salary for month of death		
Dick R O.....	P.C. 1971-11/339, February 23, 1971.....	456
Payment to estate of salary for month of death		
Donohue J P.....	P.C. 1971-11/339, February 23, 1971.....	117
Settlement of a claim for damage to drapes as a result of a sonic boom at Kelowna B C		
Doris Guest Draperies.....	P.C. 1969-14/1876, October 1, 1969.....	116
Payment to estate of salary for month of death		
Dyce A D.....	P.C. 1971-11/339, February 23, 1971.....	285
Payment to estate of salary for month of death		
Elliott R O.....	P.C. 1971-11/339, February 23, 1971.....	340
Payment to estate of salary for month of death		
Fenske A J.....	P.C. 1971-11/339, February 23, 1971.....	428
Payment to estate of salary for month of death		
Fox C V.....	P.C. 1971-11/339, February 23, 1971.....	234
Settlement of a claim for damage to B C Tree Fruits Ltd as a result of a sonic boom at Kelowna B C		
Frederick Glass.....	P.C. 1969-14/1876, October 1, 1969.....	243
Settlement of claim by Ella and Helen Salloum as a result of a sonic boom at Kelowna B C		
Frederick Glass.....	P.C. 1969-14/1876, October 1, 1969.....	157
Payment to estate of salary for month of death		
Gallant G.....	P.C. 1971-11/339, February 23, 1971.....	220
Payment to estate of salary for month of death		
Gallant W J.....	P.C. 1971-11/339, February 23, 1971.....	407
Payment to estate of salary for month of death		
Gaudet J A.....	P.C. 1971-11/339, February 23, 1971.....	387
Payment to estate of salary for month of death		
Goulet E L.....	P.C. 1971-11/339, February 23, 1971.....	112
Payment to estate of salary for month of death		
Gricken R V.....	P.C. 1971-11/339, February 23, 1971.....	261
Payment to estate of salary for month of death		
Haddock H.....	P.C. 1971-11/339, February 23, 1971.....	216
Damage to private car by uninsured car owned and operated by Canadian serviceman		
Hagen Angelika.....	P.C. 1969-10/1926, October 8, 1969.....	372
Payment to estate of salary for month of death		
Hughes Roland.....	P.C. 1971-11/339, February 23, 1971.....	392
Payment to estate of salary for month of death		
Hatton A J H.....	P.C. 1971-11/339, February 23, 1971.....	160
Payment to estate of salary for month of death		
Hennessy C.....	P.C. 1971-11/339, February 23, 1971.....	345
Payment to estate of salary for month of death		
Hubbard H.....	P.C. 1971-11/339, February 23, 1971.....	358
Settlement of claim by R W Scott for damage as a result of a sonic boom at Kelowna B C		
JABS Construction Ltd.....	P.C. 1969-14/1876, October 1, 1969.....	144

NATIONAL DEFENCE—Continued

Particulars and payee	Authority	Amount
Ex gratia payments—Continued		
		\$
Settlement of claim of Scott Block for property damage as a result of a sonic boom at Kelowna B C Kelowna Millwork Ltd.....	P.C. 1969-14/1876, October 1, 1969.....	575
Payment to estate of salary for month of death Lachance A.....	P.C. 1971-11/339, February 23, 1971.....	282
Payment to estate of salary for month of death Leblanc R J.....	P.C. 1971-11/339, February 23, 1971.....	314
Payment to estate of salary for month of death Leblanc W P.....	P.C. 1971-11/339, February 23, 1971.....	405
Payment to estate of salary for month of death Lightizer J A.....	P.C. 1971-11/339, February 23, 1971.....	200
Payment to estate of salary for month of death McCallum J D.....	P.C. 1971-11/339, February 23, 1971.....	298
Payment to estate of salary for month of death McCormack J M.....	P.C. 1971-11/339, February 23, 1971.....	227
Payment to estate of salary for month of death MacLean D L.....	P.C. 1971-11/339, February 23, 1971.....	237
Payment to estate of salary for month of death MacMurtery R L.....	P.C. 1971-11/339, February 23, 1971.....	370
Payment to estate of salary for month of death Malouin E.....	P.C. 1971-11/339, February 23, 1971.....	210
Payment to estate of salary for month of death Moskal U.....	P.C. 1971-11/339, February 23, 1971.....	305
Payment to estate of salary for month of death Nicholson H.....	P.C. 1971-11/339, February 23, 1971.....	252
Payment to estate of salary for month of death Nicholson F T.....	P.C. 1971-11/339, February 23, 1971.....	264
Damage to Corporal O'Brien's private car by stolen departmental vehicle O'Brien D M.....	P.C. 1960-14/1322, September 29, 1960.....	188
Payment to estate of salary for month of death Osborne H G R.....	P.C. 1971-11/339, February 23, 1971.....	483
Payment to estate of salary for month of death Osborne H R.....	P.C. 1971-11/339, February 23, 1971.....	470
Payment to estate of salary for month of death Paige W R.....	P.C. 1971-11/339, February 23, 1971.....	491
Payment to estate of salary for month of death Patton K.....	P.C. 1971-11/339, February 23, 1971.....	488
Payment to estate of salary for month of death Ranger L.....	P.C. 1971-11/339, February 23, 1971.....	117
Payment to estate of salary for month of death Remillard F.....	P.C. 1971-11/339, February 23, 1971.....	225
Payment to estate of salary for month of death Rockburn J J.....	P.C. 1971-11/339, February 23, 1971.....	124
Payment to estate of salary for month of death Rollwagen J H.....	P.C. 1971-11/339, February 23, 1971.....	265
In settlement of a claim of Royal Trust Co as a result of a sonic boom at Kelowna B C Royal Trust Co.....	P.C. 1969-14/1876, October 1, 1969.....	810
Settlement of a claim resulting from a motor vehicle accident in Jamaica Sayre Byron J and Moser Roveto & McGough.....	P.C. 1971-2/60, January 12, 1971.....	28,031
In settlement of a claim resulting from a motor vehicle accident in Jamaica Sayre William C and Moser Roveto & McGough.....	P.C. 1971-2/60, January 12, 1971.....	22,469
Damage to private property by member of Canadian Forces Schultz Anni.....	P.C. 1960-14/1322, September 29, 1960.....	106
To cover payment of legal and incidental expenses incurred in the purchase of a house in London Ontario Smith J M.....	P.C. 1970-9/1988, November 17, 1970.....	237

NATIONAL DEFENCE—Concluded

Particulars and payee	Authority	Amount
Ex gratia payments—Concluded		
Payment to estate of salary for month of death Smith W.....	P.C. 1971-11/339, February 23, 1971.....	402
Payment to estate of salary for month of death Smith William.....	P.C. 1971-11/339, February 23, 1971.....	220
Payment to estate of salary for month of death Smith W J.....	P.C. 1971-11/339, February 23, 1971.....	232
Payment to estate of salary for month of death Sorensen R A.....	P.C. 1971-11/339, February 23, 1971.....	324
Payment to estate of salary for month of death Stone E I.....	P.C. 1971-11/339, February 23, 1971.....	287
Payment to estate of salary for month of death Taylor W.....	P.C. 1971-11/339, February 23, 1971.....	503
Payment to estate of salary for month of death Thompson J H.....	P.C. 1971-11/339, February 23, 1971.....	402
Payment to estate of salary for month of death Thorne G R.....	P.C. 1971-11/339, February 23, 1971.....	117
Payment to estate of salary for month of death Toole R E.....	P.C. 1971-11/339, February 23, 1971.....	266
To cover costs of repair on a fire truck Treasurer, Village of Masset B C.....	P.C. 1970-8/2138, December 15, 1970.....	2,867
Payment to estate of salary for month of death Trottier R J T.....	P.C. 1971-11/339, February 23, 1971.....	249
Payment to estate of salary for month of death Washer F A.....	P.C. 1971-11/339, February 23, 1971.....	467
Payment to estate of salary for month of death Wyman H M.....	P.C. 1971-11/339, February 23, 1971.....	406
Payment to estate of salary for month of death Young A.....	P.C. 1971-11/339, February 23, 1971.....	800
		87,543
DEFENCE RESEARCH PROGRAM—VOTE 15		
For hospital services rendered to Mr Maurice Turbide who sustained injuries in a motor vehicle accident Quebec Hospitalization Insurance Service.....	P.C. 1971-21/171, January 26, 1971.....	147
		87,690

NATIONAL REVENUE

Particulars and payee	Authority	Amount
Customs and Excise		
Payments of damage claims		
		\$
Settlement of a claim resulting from an accident involving a departmental vehicle, charged to Vote 1.		
James Anderson.....	Justice ruling, April 6, 1970.....	1,144
Sundry claims, each under \$1,000.....		1,624
		<u>2,768</u>
Ex gratia payments		
Payment for loss of anticipated salary from September 1, 1966 to May 27, 1968		
J P Lavoie.....	P.C. 1970-13/1494, September 9, 1970.....	448
Payment for loss of anticipated salary from October 1, 1965 to June 1, 1969		
D L A Primeau.....	P.C. 1970-13/1494, September 9, 1970.....	1,203
Payment for loss of anticipated salary from September 1, 1966 to March 31, 1968		
J R Tremblay.....	P.C. 1970-13/1494, September 9, 1970.....	406
Payment to the estate representing salary for the balance of the month of death		
Estate of the late Leo J St Amour.....	P.C. 1970-14/2024, November 24, 1970.....	108
Payment to the estate representing salary for the balance of the month of death		
Estate of the late Gerald Francis Mahoney.....	P.C. 1970-16/2024, November 24, 1970.....	127
Payment to the estate representing salary for the balance of the month of death		
Estate of the late Herbert Francis Dawson.....	P.C. 1970-17/2024, November 24, 1970.....	360
Payment to the estate representing salary for the balance of the month of death		
Estate of the late Alexander Hatcher.....	P.C. 1970-18/2024, November, 24, 1970.....	376
		<u>3,028</u>
Taxation		
Ex gratia payments		
Payment for earned but unused vacation leave prior to retirement at age 65, charged to Vote 5		
Barbour Mrs G I.....	P.C. 1970-20/2177, Dec 22, 1970.....	119
Lemay J M.....	P.C. 1970-21/2177, Dec 22, 1970.....	448
Pogue C R.....	P.C. 1970-19/2177, Dec 22, 1970.....	1,203
Indemnity payment as a result of land seized and sold on behalf of the department, charged to Vote 5		
Beaulé M.....	Minister.....	400
		<u>2,170</u>
Exchequer Court Awards		
Exchequer Court costs awarded to taxpayer		
Anglo B C Distributors Ltd.....		1,061
Atwater Western Corporation.....		1,977
Barnett T.....		1,784
Cohen R P.....		1,236

NATIONAL REVENUE—Concluded

Particulars and payee	Authority	Amount
Taxation—Concluded		
Exchequer Court Awards—Concluded		
Crossley Carpets (Canada) Limited.....		\$ 2,339
Edgerton Fuels Limited.....		1,100
Hosie R A.....		500
MacDonald J B & Sons.....		1,620
Olympia Floor & Wall Tile.....		632
Organ R.....		118
Rithet Consolidated Limited.....		8,483
Sherritt Gordon Mines.....		3,241
Shuchett B A.....		764
Villa Capri Apartments.....		1,183
Exchequer Court costs awarded to the Estate of Arthur W Beament G E Beament, M H Fyfe, R B Hutton and Canada Permanent Trust Company, Executors and Trustees of the Estate of Arthur W Beament, deceased.....		1,379
Exchequer Court costs awarded to the Estate of Annett F Beaudoin L Beaudoin.....		100
Exchequer Court costs awarded to J G Kato et al F E Labrie.....		4,789
		<u>32,306</u>
Tax Appeal Board		
Ex gratia payments		
Payment for period served as Acting Chairman of the Tax Appeal Board, charged to Vote 10		
Board		
Fordham R S W.....	P.C. 1970-21/459, Mar 17, 1970.....	4,000
	P.C. 1971-28/171, Jan 26, 1971.....	4,000
		<u>8,000</u>

PUBLIC WORKS

Particulars and payee	Authority	Amount
Payments of damage claims		
		\$
Property damage and injury to claimant at Mile 875 Alaska Highway, caused by a one-ton pickup operated by J. Johnson, charged to Vote 1		
Byron Coatney Smith.....	Dept. of Justice File VL-7A-1.....	1,523
Sundry claims, each under \$1,000.....		2,725
		4,248
Ex gratia payments		
Payment to the Estate of C G Cole representing pay for the balance of the month following death, charged to Vote 10.....	P.C. 1971-11/536 dated 23 March 1971, T.B. Rec. 703323..	193
Payment to the Estate of G Gay representing pay for the balance of the month following death, charged to Vote 10.....	P.C. 1971-11/536 dated 23 March 1971, T.B. Rec. 703323..	579
Payment to the Estate of R S Havon representing pay for the balance of the month following death, charged to Vote 10.....	P.C. 1971-11/536 dated 23 March 1971, T.B. Reg. 703323..	289
Payment to the Estate of W H Rowse representing pay for the balance of the month following death, charged to Vote 10.....	P.C. 1971-11/536 dated 23 March 1971, T.B. Rec. 703323..	224
Payment to the Estate of R J Whittaker representing pay for the balance of the month following death, charged to Vote 10.....	P.C. 1971-11/536 dated 23 March 1971, T.B. Rec. 703323..	232
Payment to the Estate of H J Yausee representing pay for the balance of the month following death, charged to Vote 10.....	P.C. 1971-11/536 dated 23 March 1971, T.B. Rec. 703323..	299
Payment to Mr C H Holland—50% of the cost of construction of Retaining Wall at Oak Bay, Victoria, B.C. After release of the Crown from further claims for damage from Sea Erosion, charged to Vote 20.....	T.B. 700860 dated 3 November 1970.....	750
Payment to the Estate of J A Ballamy for pay for balance of month following death, charged to Vote 10.....	P.C. 1971-11/536 dated March 1971, T.B. 703323.....	165
Payment to the Estate of M W Benson for pay for balance of month following death, charged to Vote 10.....	P.C. 1971-11/536 dated March 1971, T.B. 703323.....	119
Payment to the Estate of D M Hartsell for pay for balance of month following death, charged to Vote 10.....	P.C. 1971-11/536 dated March 1971, T.B. 703323.....	414
Payment to the Estate of M J Lamont for pay for balance of month following death, charged to Vote 10.....	P.C. 1971-11/536 dated March 1971, T.B. 703323.....	112
Payment to the Estate of I Rudyk for pay for balance of month following death, charged to Vote 10.....	P.C. 1971-11/536 dated March 1971, T.B. 703323.....	318
Payment to the Estate of W H Scott for pay for balance of month following death, charged to Vote 10.....	P.C. 1971-11/536 dated March 1971, T.B. 703323.....	272
The Dept. of Health and Welfare, Province of Quebec was paid \$459.00 in hospital fees for William Howell following an accident at Jacques-Cartier, Que.....	Dept. of Justice letter.....	459
Reimbursement of Eric Parsons for loss of personal effects as a result of the sinking of the D.P.W. Dredge 422, charged to Vote 20.....	Departmental Authority, 6 July 1970, T.B.M. 696440.....	630
Reimbursement of Albert Williams for loss of personal effects as a result of the sinking of D.P.W. Dredge 422, charged to Vote 20....	Departmental Authority, 6 July 1970, T.B.M. 696440.....	590
Reimbursement of Walter G. Seaman for loss of personal effects as a result of the sinking of the D.P.W. Dredge 422, charged to Vote 20	Departmental Authority, 6 July 1970, T.B.M. 696440.....	823
Payment to C G Stone for personal effects in a fire in a Crown-owned building F-21 Fort Churchill, Manitoba, charged to Vote 10.....	T.B. Minute 696908, 8 June 1970.....	449
Mrs Lucenda Lebreux fell on invalid ramp, Gatineau Post Office.....	Paid 31/3/71.....	100
Mr R P Rothchild damage to motor vehicle, Springfield Road.....	Paid 17/12/70.....	234
Bell Canada Ltd. Damage to cable R.C.M.P. H.Q.....	Paid 31/3/71.....	308
Sundry claims, each under \$1,000.....		2,148
		9,707

PUBLIC WORKS—Concluded

Particulars and payee	Authority	Amount
Nugatory Payments		\$
To compensate Richard Clarence Carlson and Dorothy Bell Carlson for termination of Lease No. 61902 at 22302 Dewdney Trunk Road, Haney, B.C., charged to Vote 10.....	T.B.696916, dated April 8, 1970.....	900
Payments under \$100.....		96
		996

Exchequer Court Awards

Exchequer Court Awards, Exchequer Court Act.....		20,911
Mr. Eloi Lefebvre was awarded \$5,521.23 for personal injuries incurred at St. Jovite Post Office.		
Egan Hendricks was awarded (c/o Messrs. Walsh, Micay and Company, Barristers) an amount of \$14,814.59 and the interest of \$574.74 on that amount incurred during court proceedings.		

REGIONAL ECONOMIC EXPANSION

Particulars and payee	Authority	Amount
Payments of damage claims		
		\$
Damages due to loss of calves for the fall market 1970, charged to Vote 1		
Paul Boychuk, Russel, Man.....	Deputy Minister.....	1,800
Damage to claimant's property by PFRA crews crossing land with vehicles, charged to Vote 1		
James H. Shaw, Alberta.....	Deputy Minister.....	1,450
Damage to claimant's rape crop due to aerial spraying of herbicide, charged to Vote 1		
David Lauer and Ernest Stroeder, Saskatchewan.....	Deputy Minister.....	1,500
Sundry claims, each under \$1,000.....		4,037
		<u>8,787</u>
Ex gratia payments		
The amount to which the payee would have been entitled to if the project which he completed was within a designated area under the Area Development Incentives Act.		
Charcuterie Roy Inc.....	P.C. 1970-20, dated November 10, 1970.....	16,693

SECRETARY OF STATE—National Film Board

Particulars and payee	Authority	Amount
Payment of damage claims		
Settlement of claim resulting from an accident involving a departmental vehicle, charged to Vote 80.		\$
Abe Greiss.....	P.C. 1966-9/707, April 21, 1966.....	1,545
In settlement of a claim for damages arising from destruction of a building by fire at Beaconsfield, Que., on July 23, 1967. Interest \$455.		
The Dominion of Canada General Insurance Company.....	Exchequer Court Award.....	30,871
In settlement of a claim for damages arising from destruction of a building by fire at Beaconsfield, Que., on July 23, 1967. Interest \$349.		
Federal Insurance Company of New Jersey.....	Exchequer Court Award.....	26,496
In settlement of a claim for damages arising from destruction of a building by fire at Beaconsfield, Que., on July 23, 1967. Interest \$319.		
Federation Insurance Company of Canada.....	Exchequer Court Award.....	24,216
In settlement of a claim for damages arising from destruction of a building by fire at Beaconsfield, Que., on July 23, 1967. Interest \$89.		
Fireman's Fund Insurance Company.....	Exchequer Court Award.....	6,787
In settlement of a claim for damages arising from destruction of a building by fire at Beaconsfield, Que., on July 23, 1967.		
Tansey, Degrandpre, Bergeron, Lavery, O'Donnell & Clark.....	Exchequer Court Award.....	2,060
Sundry claims under \$1,000.....		2,062
		<hr/> 94,037

SOLICITOR GENERAL—Correctional Services

Particulars and payee	Authority	Amount
Payments of Damage Claims		
Sundry claims, each under \$1,000.....		\$ 2,611
Ex Gratia Payments		
Compensation to defray medical and dental bills incurred in treating his injured jaw Kenneth Edward Evans.....	P.C. 1970-26/915, May 26, 1970.....	120
Compensation for loss of four fingers and part of thumb Messrs Embury and Marshall in trust for Kenneth La Rocque.....	P.C. 1970-2/1423, Aug. 19, 1970.....	5,000
Compensation for damages to personal property R C Fisher.....	P.C. 1970-35/2375, Dec. 22, 1966.....	111
Compensation for damages incurred during a riot at the B C Penitentiary Corporation of the City of New Westminster (Fire Department).....	P.C. 1970-1/1988, Nov. 17, 1970.....	115
Compensation for loss of books and equipment during a fire at the Saskatchewan Penitentiary Saskatchewan NewStart Inc.....	P.C. 1966-35/2375, Dec. 22, 1966.....	325
Compensation for loss of inventory, recovered from canteen profits Manitoba Penitentiary Inmates' Welfare Fund.....	P.C. 1971-4/635, March 4, 1971.....	1,088
Compensation for damage to personal property S P Brunt.....	P.C. 1966-35/2375, Dec. 22, 1966.....	125
Compensation for loss of personal property Robert Leslie Armstrong.....	P.C. 1966-35/2375, Dec. 22, 1966.....	100
		6,984

SOLICITOR GENERAL—Royal Canadian Mounted Police

Payments of damage claims

Settlement of a claim for special and general damages resulting from a car accident at Toronto February 11, 1969, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended.....	500
Accountant of the Supreme Court of Ontario.....		25
Official Guardian.....		300
Ruth Potter.....		200
Thompson Rogers.....		
Settlement of a claim for special and general damages resulting from a car accident near Squamish B C January 26, 1969, charged to Vote 20. Ronald James Baird and Fern Sarles Baird.....	P.C. 1960-11/944, July 15, 1960, as amended.....	13,750
Settlement of a claim for special and general damages resulting from a car accident at Burnaby B C October 18, 1970, charged to Vote 20. Arthur Robert Bayne.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,204
Settlement of a claim for damages resulting from a car accident at Maillardville B C September 25, 1970, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended.....	350
Derek A Bland.....		1,222
Security Mutual Casualty Co.....		
Settlement of a claim for damages resulting from a car accident near Moncton N B August 27, 1970, charged to Vote 20 Aline Breau.....	P.C. 1960-11/944, July 15, 1960, as amended.....	100
The Traveller's Indemnity Co.....		1,514
Settlement of a claim by George and Amedee Boudreau for special and general damages resulting from a car accident at Peters River N B December 12, 1964, charged to Vote 20. Cain & Cain.....	P.C. 1960-11/944, July 15, 1960, as amended.....	14,414
Settlement of a claim for damages resulting from a car accident at Deer Lake Nfld September 9, 1969, charged to Vote 20 Canadian Pioneer Insurance Co.....	P.C. 1960-11/944, July 15, 1960, as amended.....	3,504
Household Movers and Shippers Ltd.....		3,250

SOLICITOR GENERAL—Royal Canadian Mounted Police—Continued

Particulars and payee	Authority	Amount
Payments of damage claims—Continued		
Settlement of a claim for damages resulting from a car accident at Williams Lake B C April 16, 1970, charged to Vote 20	P.C. 1960-11/944, July 15, 1960, as amended	\$
Cariboo Adjusters Ltd.....		756
Cariboo Memorial Hospital.....		30
Skipp Vanderburg & D'Arcy, in trust.....		1,040
Settlement of a claim for special and general damages and legal fees resulting from a car accident involving a departmental vehicle and a vehicle owned by J Kalleth and operated by E S Wabaryk at Burnaby B C February 14, 1968, charged to Vote 20.		
J Allen Carr.....	P.C. 1960-11/944, July 15, 1960, as amended	1,100
Settlement of a claim for special and general damages resulting from a car accident at Vancouver May 26, 1969, charged to Vote 20	P.C. 1960-11/944, July 15, 1960, as amended	
Margaret Cary.....		1,875
Timothy Francis Cary.....		479
Settlement of a claim for special and general damages resulting from a car accident at Regina July 20, 1970, charged to Vote 20	P.C. 1960-11/944, July 15, 1960, as amended	
C I S Limited.....		200
Donald Hornsberger.....		26
Saskatchewan Government Insurance Office.....		1,865
Settlement of a claim for damages resulting from a car accident at Halifax May 26, 1970, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended	
The Continental Insurance Co.....		583
H K MacKay.....		100
Guy Misener.....		288
Yorkshire Insurance Co.....		167
Settlement of a claim for damages resulting from a car accident at Port Hawkesbury N S February 24, 1971, charged to Vote 20.		
Richard Lawson Cotton.....	P.C. 1960-11/944, July 15, 1960, as amended	1,051
Settlement of a claim for general and special damages and legal fees resulting from a car accident at Ville de Laval Que January 29, 1969, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended	
Marcel Desjardins.....		9,000
Leverman & Kaufman.....		800
Settlement of a claim for damages resulting from a car accident at Regina June 4, 1970, charged to Vote 20.		
Arthur Esker.....	P.C. 1960-11/944, July 15, 1960, as amended	1,858
Settlement of a claim for damages resulting from a car accident at Kamloops District BC November 23, 1969, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended	
Lauren Grafton Forde.....		250
Fruit Growers Mutual Insurance.....		1,069
Settlement of a claim for damages resulting from a car accident at Meramsack N B September 18, 1970, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended	
Great American Insurance.....		1,205
Darrell Shipley.....		370
Settlement of a claim for special and general damages by Motors Insurance Corporation on behalf of Orval Easton and Sandra Soltesz resulting from a car accident near Galloway B C November 18, 1969, charged to Vote 20.		
Harper Gilmour Grey & Co, in trust.....	P.C. 1960-11/944, July 15, 1960, as amended	2,751
Settlement of a claim for special and general damages resulting from a car accident at Cloverdale B C October 29, 1968, charged to Vote 20.	P.C. 1960-11/944, July 15, 1960, as amended	
Emily Hayes.....		200
Hazel Hayes.....		1,953
Settlement of a claim for damages resulting from a car accident in Surrey B C January 1, 1970, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended	
William Edward Hill.....		167
Stanstead and Sherbrooke Insurance Co.....		1,175
Settlement of a claim for damages resulting from a car accident at Greenfield Park Que May 22, 1970, charged to Vote 20.		
Imperial Oil Ltd.....	P.C. 1960-11/944, July 15, 1960, as amended	1,599

SOLICITOR GENERAL—Royal Canadian Mounted Police—Concluded

Particulars and payee	Authority	Amount
Payments of damage claims—Concluded		
Settlement of a claim on behalf of Alex Goldman and Mary Piercy for special and general damages and costs resulting from a car accident at Sydney N S June 24, 1968. Interest \$117.02		\$
S J Khattar.....	Exchequer Court award.....	10,663
Settlement of a claim for special and general damages and costs resulting from a car accident in Laurentian National Park Que November 1, 1968. Costs \$747.60. Interest \$276.15.		
Andre Levesque and Merit Insurance Co.....	Exchequer Court award.....	3,672
Madeleine Levesque.....		1,271
Guy Tremblay.....		748
Settlement of a claim for damages resulting from a car accident at Lachine Que October 12, 1970, charged to Vote 20.		
Murray Hill Limousine Service Ltd.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,311
Compensation for injuries received by Patrick O'Connor while being arrested, charged to Vote 20.		
Olekshy & Young.....	P.C. 1960-11/944, July 15, 1960, as amended.....	2,970
Settlement of a claim for damages resulting from a car accident in Toronto August 17, 1970, charged to Vote 20.		
Paul Pankhurst.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,316
Settlement of a claim for damages resulting from a car accident near Notre Dame des Pins Que August 4, 1970, charged to Vote 20.	P.C. 1960-11/944, July 15, 1960, as amended	
La Prevoyance Compagnie D'Assurances.....		591
Produits Diamant Ltee.....		250
Studio Gosselin Inc.....		174
Settlement of a claim for damages resulting from a car accident at Second Narrows Bridge, Vancouver November 27, 1969, charged to Vote 20.....	P.C. 1960-11/944, July 15, 1960, as amended	
Royal General Insurance Co of Canada.....		1,049
Cyril K Shann.....		204
Settlement of a claim on behalf of Charles Frederick Dawson for damages resulting from a car accident at Standing Buffalo Indian Reserve Fort Qu'Appelle Sask February 26, 1970, charged to Vote 20.		
Saskatchewan Government Insurance Office.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,025
Settlement of a claim on behalf of Roger Allen Caughlin for damages resulting from a car accident at Indian Head Sask February 28, 1970, charged to Vote 20.		
Saskatchewan Government Insurance Office.....	P.C. 1960-11/944, July 15, 1960, as amended.....	1,307
Sundry claims, each under \$1,000.....		73,916
		<u>172,757</u>
Ex gratia payments		
Compensation for injuries received by Elsa Travica as a result of a collision with a Crown owned vehicle.....	P.C. 1971-9/636, April 6, 1971	
District Registrar of Supreme Court of British Columbia.....		150
Gardom and Volrich.....		350
Compensation for damages to an outboard motor borrowed from the Department of Lands and Forests, Province of Ontario.		
Evans Outboard Motors Sales and Service.....	P.C. 1966-35/2375, Dec. 22, 1966.....	114
Compensation for damages to a rented boat during training manoeuvres.		
Ronald Edward Gable.....	P.C. 1966-35/2375, Dec. 22, 1966.....	149
Compensation for damage to personal property.		
John Greenshields.....	P.C. 1966-35/2375, Dec. 22, 1966.....	114
Compensation for damage to personal property.		
Garnett McFadden.....	P.C. 1966-35/2375, Dec. 22, 1966	245
Compensation for damage to personal property.		
J A Urquhart.....	P.C. 1969-11/1876, October 1, 1969.....	135
Compensation for damage to personal property.		
J N Wasp-Collin.....	P.C. 1969-11/1876, October 1, 1969.....	125
		<u>1,382</u>

TRANSPORT

Particulars and payee	Authority	Amount
Payments of damage claims		
Damages to aircraft CF-QBA in an accident which occurred at Schefferville airport on September 13, 1968, charged to Vote 30 Quebecais Inc.....	T.B. 697711 June 18, 1970.....	\$ 516,855
Damages as a result of a vehicle accident at Vancouver on July 26, 1969, charged to Vote 30 William Cromarty and Marcella Cromarty.....	P.C. 1966-9/707 April 21, 1966.....	2,898
Damages as a result of a departmental vehicle colliding with a private aircraft at Vancouver airport on February 27, 1970, charged to Vote 30 A Beaulin.....	P.C. 1966-9/707 April 21, 1966.....	1,153
Damages as a result of a vehicle accident at Vancouver on October 6, 1970, charged to Vote 30 Archibald Donald Brechin (In trust).....	P.C. 1966-9/707 April 21, 1966.....	2,939
Damages as a result of a vehicle accident at Fort Chimo Que on August 31, 1969, charged to Vote 30 Quebec Workmen's Compensation Commission.....	P.C. 1966-9/707 April 21, 1966.....	1,282
Damages as a result of a vehicle accident at Mississauga Ont on June 29, 1970, charged to Vote 30 Motors Insurance Corporation.....	P.C. 1966-9/707 April 21, 1966.....	1,198
Zurich Insurance Company Ltd.....	P.C. 1966-9/707 April 21, 1966.....	1,832
Damages as a result of a vehicle accident near Selkirk Man on March 16, 1970, charged to Vote 30 Patricia Krupa and Anne K Lamb.....	P.C. 1966-9/707 April 21, 1966.....	2,500
Damages as a result of a vehicle accident at Richmond B C on May 22, 1970, charged to Vote 30 R C Hogg and Wawanesa Mutual Insurance Company.....	P.C. 1966-9/707 April 21, 1966.....	1,110
Damages to property by the departmental vessel CCGS Grenville at Beauharnois Canal, Valleyfield Que on December 15, 1968, charged to Vote 5 Canadian National Railways.....	P.C. 1966-9/707 April 21, 1966.....	8,616
Damages to the private vessel Shirley Smith by a departmental barge at Port Hawkesbury N S on April 3, 1970, charged to Vote 5 D Gillis.....	P.C. 1966-9/707 April 21, 1966.....	2,137
Damages to property as a result of widening an access road to the Point Enragee N S lightstation, charged to Vote 10 Paturage Co-Operatif De Chiticamp Limitee.....	P.C. 1966-9/707 April 21, 1966.....	2,000
Damages to aircraft CF-EAE by a departmental panel truck at Montreal International Airport on September 21, 1970, charged to Vote 30 Execaire Aviation Limited.....	P.C. 1966-9/707 April 21, 1966.....	1,167
Damages to helicopter CF-YJI by a departmental snow plow at Whitehorse Airport, charged to Vote 30 Proctor Construction Co Ltd and Charles E Ford.....	P.C. 1966-9/707 April 21, 1966.....	2,284
Damages to the Motor Vessel Jean Guy at Pointe aux Orignaux Que wharf on October 12, 1970 when a section of guard rail dislodged and fell on the vessel at berth, charged to Vote 5 Langlois, Laflamme & Gaudres and Richard Tremblay.....	P.C. 1966-9/707 April 21, 1966.....	9,350
Sundry claims, each under \$1,000.....		28,584
		<u>585,905</u>
Ex gratia payments		
Reimbursement of severance pay in respect of prior employment in the Public Service charged to Vote 5 P A Tutty.....	T.B. 700999 November 24, 1970.....	712
Exchequer Court Awards		
Exchequer Court awards, Exchequer Court Act.....		\$ 8,392
Noah Elias and Teddy Ronald Elias were awarded \$8,392, compensation for personal injury caused by an accident on July 15, 1967 at Sacks Harbour N W T.		

Sundry claims, each under \$1,000.....	391
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VETERANS AFFAIRS

Particulars and payee	Authority	Amount
Payments of damage claims		
Sundry claims, each under \$1,000.....		\$ 1,239
Ex gratia payments		
Payment to the estate of the late Carl C Garden representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	111
Payment to the estate of the late Joshua J Short representing pay for balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	389
Payment to the estate of the late Pauline A Dion representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	258
Payment to the estate of the late Alfred H L Dupuis representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	215
Payment to the estate of the late Armand Desfosses representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	381
Payment to the estate of the late J Edward Henri Lemieux representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	267
Payment to the estate of the late Antoine Litalian representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	402
Payment to the estate of the late Paul Emile Pelletier representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	286
Payment to the estate of the late Cornelis Kershof representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	157
Payment to the estate of the late John F Gallant representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	230
Payment to the estate of the late James R Phillips representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	280
Payment to the estate of the late Leonard R Slann representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	118
Payment to the estate of the late David F A Davidson representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	541
Payment to the estate of the late Henry Engelhart representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	658
Payment to the estate of the late Walter Wheeler representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	552
Payment to the estate of the late John H Geich representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	145
Payment to the estate of the late Alexander R M Hansby representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	339
Payment to the estate of the late Otto Nithammer representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	435
Payment to the estate of the late Mary Jane Perry representing pay for the balance of the month in which the employee died, charged to vote 40.....	P.C. 1970-29/2024, November 24, 1970.....	246

VETERANS AFFAIRS—Continued

Particulars and payee	Authority	Amount
Ex Gratia Payments—Continued		\$
Payment to the estate of the late George A Bissonnette representing pay for the balance of the month in which the employee died, charged to vote 1.....	P.C. 1970-28/2024, November 28, 1970.....	214
Payment of interest on premiums paid during the period 1960-1970 on a veterans insurance policy issued in 1960 and which has now been declared illegal, Robert F Townsend, charged to vote 15.....	P.C. 1971-50/171, January 26, 1971.....	130
		6,354

SECTION 31

1970-71 PUBLIC ACCOUNTS

Selected Miscellaneous Payments by Provinces

CONTENTS

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AGRICULTURE

STATEMENT OF LAMB AND HOG WARRANTS

The following is a statement of expenditures from the inception of the policies:

	1970-71			To date		
	Lambs	Hogs	Total	Lambs	Hogs	Total
Maritimes.....	2,639	103,896	106,535	149,856	6,540,404	6,690,260
Quebec.....	5,589	305,407	310,996	431,301	38,067,812	38,499,113
Ontario.....	15,358	419,385	434,743	1,019,115	64,089,079	65,108,194
Manitoba.....	3,643	146,098	149,741	563,835	19,241,393	19,805,228
Saskatchewan.....	725	113,725	114,450	96,170	11,282,242	11,378,412
Alberta.....	13,583	211,254	224,837	742,068	31,880,670	32,622,738
British Columbia.....	7,054	30,676	37,730	466,926	6,867,083	7,334,009
	48,591	1,330,441	1,379,032	3,469,271	177,968,683	181,437,954
Refunds credited to Non-Tax Revenue—Refunds of previous years' expenditure.....		65	65		5,008	5,008
	\$48,591	\$1,330,376	\$1,378,967	\$3,469,271	\$177,963,675	\$181,432,946

FINANCE

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Payments to provincial governments under the British North America Act, the Federal-Provincial Fiscal Arrangements Act and other statutory authority.

Subsidies to provinces (British North America Act 1867 to 1952 and other statutory authority)

Subsidies..... (10) 31,794,412

Payments of subsidies to provinces are shown in the first column of the statement following the last sub-vote of this category. Details will be found in appendix 2 to this section.

Payments to provinces as provided under the Federal Provincial Fiscal Arrangements Act 1967, c. 89, 1966-67

Payments..... (10) 959,877,783

Under the provisions of the Federal-Provincial Arrangements Act, the Minister of Finance was authorized, where applicable, to pay to each province a tax equalization payment, a provincial revenue stabilization payment, and an estate tax payment.

For the fiscal period 1967-72, the federal government undertook to pay equalization to all provinces whose per capita revenue potential at national average rates was below the average per capita revenue potential of all provinces. The equalization payable to such provinces is to be equivalent to their population multiplied by their deficiency in per capita revenue potential from the national per capita average. The federal government undertook for the same period to stabilize net general revenues of each province at 95% of their yield for the previous year and to pay those provinces who abstained from the imposition of succession duties 75 per cent of the federal estate tax. For provinces that impose succession duties, the federal government undertook to contribute by abatement and/or payment 75 per cent of the federal estate tax in such provinces.

A distribution by provinces appears in the second column of the statement following the last sub-vote of this category.

Payments to Quebec as provided under the Established Programs (Interim Arrangements) Act, c.54, 1964-65, and the Federal-Provincial Fiscal Revision Act, c.26, 1964

Hospital Insurance and Diagnostic Services Act 69,869,696

Special welfare program comprising the Old Age Assistance Act, Blind Persons Act, Disabled Persons Act and welfare portion of the Unemployment Assistance Act..... 155,587,677

Health and grants program comprising the general health grants, disability advisory services program and blind pensioners treatment program..... -12,299,893

Technical and Vocational Training Act..... —

Expenditures..... (10) 213,157,480

The Established Programs (Interim Arrangements) Act, 1964-65 stipulates that where a province that is participating in a program enumerated in schedule I of that Act, as amended, desires to have that program become a program that is to be wholly administered and financed by the province, the appropriate Minister and the Minister of Finance, with the approval of the Governor in Council and notwithstanding any provision of the authorizing instrument or any regulation made thereunder or in respect thereto, may together enter into a supplementary agreement on behalf of the Government of Canada with the province for the purpose of enabling the province to assume responsibility for that program. Where a province has entered into a supplementary agreement with respect to a standing program, the Minister of Finance may pay to that province a tax equalization payment computed in accordance with section 8 in respect of a calendar year for which an additional tax abatement has been provided under this Act in respect of that province. Quebec was the only province which entered into such an agreement for the current fiscal year.

The Federal-Provincial Fiscal Revision Act, 1964, c.26, section 6, Youth Allowances Act provides that, where in any fiscal year commencing on or after April 1, 1964, the federal savings in respect of a province providing schooling allowances exceeds the federal revenue abatement in respect of that province for the taxation year ending in that fiscal year, the Minister of Finance may, out of the consolidated revenue fund, pay to that province in respect of that fiscal year an amount equal to the excess. It also provides that, where the federal savings in respect of a province providing schooling allowance is less than the federal revenue abatement, the Minister of Finance may deduct the amount by which the federal revenue abatement exceeds the federal savings from any payment to that province. Quebec was the only province providing schooling allowances in the fiscal year 1970-71.

An amount of \$27,539,720 was recovered by an equivalent deduction from the equalization payable to Quebec in the current fiscal year under the Federal-Provincial Fiscal Arrangements Act.

Total Statutory item..... \$1,204,829,675

FINANCE—Continued**SUBSIDIES AND OTHER PAYMENTS TO PROVINCES—concluded.**

Payments to provincial governments under the British North America Act,
the Federal-Provincial Fiscal Arrangements Act and other statutory authority—concluded.

Province	Subsidies	Fiscal Arrangements	Established Programs (Interim Arrangements) and revisions	Total
Newfoundland.....	9,656,282	94,126,839		103,783,121
Nova Scotia.....	2,132,376	93,687,622		95,819,998
Prince Edward Island.....	656,932	22,128,515		22,785,447
New Brunswick.....	1,744,814	81,553,853		83,298,667
Quebec.....	4,022,987	530,492,252*	213,157,480	747,672,719
Ontario.....	4,624,070	28,382,750		33,006,820
Manitoba.....	2,132,384	56,685,401		58,817,785
Saskatchewan.....	2,144,175	45,744,801		47,888,976
Alberta.....	3,007,975	7,075,750		10,083,725
British Columbia.....	1,672,417			1,672,417
	\$31,794,412	\$959,877,783	\$213,157,480	\$1,204,829,675

*Payments reduced by \$27,539,720 payable under Federal-Provincial Fiscal Revision Act 1964, Youth Allowances Act.

Payments to provinces under the Public Utilities Income Tax Transfer Act, c. 43, Statutes of 1966-67. (10) 24,116,478

These payments represent 95% of the federal income tax paid by electric, gas and steam utilities and their sales to the public for that part of their 1968 taxation year which falls in the 1968 calendar year.

Details of payments by provinces and territories follow:

Province	Amount
Newfoundland.....	1,029,655
Nova Scotia.....	1,642,134
Prince Edward Island.....	211,913
New Brunswick.....	112,095
Quebec.....	3,030,816
Ontario.....	10,575,071
Manitoba.....	735,728
Saskatchewan.....	22,860
Alberta.....	6,023,328
British Columbia.....	511,747
Northwest Territories.....	40,540
Yukon Territory.....	180,591
	\$24,116,478

FINANCE—Continued

SUBSIDIES TO PROVINCES

FOR THE FISCAL YEAR ENDED MARCH 31, 1971

Province of Newfoundland

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population between 400,000 and 800,000).....	190,000
Grant of 80 cents per head on a population of 457,853 (census 1961).....	366,282
Additional annual subsidy—	
Chap. 1, Statutes of 1949.....	1,100,000
Chap. 21, Statutes of 1966-67.....	8,000,000
	<u>\$ 9,656,282</u>

Province of Nova Scotia

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 737,007 (census 1961).....	589,606
Additional annual subsidy, Chap. 14, Statutes of 1942.....	1,300,000
Interest for one year at 5 per cent per annum on debt allowance of \$1,055,411.....	52,770
	<u>\$ 2,132,376</u>

Province of Prince Edward Island

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population under 150,000).....	100,000
Grant of 80 cents per head on a population of 109,078 (census 1961).....	87,262
Grant in lieu of public lands less interest on land account	5,880
Subsidy in settlement of steamship service claims.....	30,000
Additional annual subsidies and grants—	
Chap. 8, Statutes of 1887 and Chap. 192, R.S., 1927....	20,000
Chap. 42, Statutes of 1912.....	100,000
Chap. 14, Statutes of 1942.....	275,000
Interest for one year at 5 per cent per annum on debt allowance of \$775,792.....	38,790
	<u>\$ 656,932</u>

Province of New Brunswick

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population between 400,000 and 800,000)	190,000
Grant of 80 cents per head on a population of 597,936 (census 1961).....	478,349
Subsidy in lieu of export duty on lumber.....	150,000
Additional annual subsidy—	
Chap. 14, Statutes 1942.....	900,000
Interest for one year at 5 per cent per annum on debt allowance of \$529,299.....	26,465
	<u>\$ 1,744,814</u>

Province of Quebec

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population of 2,759,211 (census 1961).....	1,655,526
Interest for one year at 5 per cent per annum on debt allowance of \$2,549,213.....	127,461
	<u>\$ 4,022,987</u>

Province of Ontario

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population in excess of \$1,500,000).....	240,000
Grant of 80 cents per head on a population of 2,500,000	2,000,000
Grant of 60 cents per head on the balance of population of 3,736,092 (census 1961).....	2,241,655
Interest for one year at 5 per cent per annum on debt allowance of \$2,848,289.....	142,415
	<u>\$ 4,624,070</u>

Province of Manitoba

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 976,000 (January 1, 1969 intercensal estimate).....	780,800
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$7,631,683.....	381,584
	<u>\$ 2,132,384</u>

Province of Saskatchewan

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population between 800,000 and 1,500,000)	220,000
Grant of 80 cents per head on a population of 961,000 (January 1, 1969 intercensal estimate).....	768,800
Annual subsidy in lieu of public lands on a population between 800,000 and 1,200,000.....	750,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$ 2,144,175</u>

Province of Alberta

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population in excess of 1,500,000 on January 1, 1969).....	240,000
Grant of 80 cents per head on a population of 1,547,000 (January 1, 1969 intercensal estimate).....	1,237,600
Annual subsidy in lieu of public lands on a population in excess of 1,200,000.....	1,125,000
Interest for one year at 5 per cent per annum on debt allowance of \$8,107,500.....	405,375
	<u>\$ 3,007,975</u>

Province of British Columbia

For the local purposes of the Province and the support of its Government and Legislature—

Fixed grant (population in excess of 1,500,000).....	240,000
Grant of 80 cents per head on a population of 1,629,082 (census 1961).....	1,303,266
Subsidy in lieu of public lands.....	100,000
Interest for one year at 5 per cent per annum on debt allowance of \$583,021.....	29,151
	<u>\$ 1,672,417</u>

FINANCE—Continued

SUBSIDY PAYMENTS FROM JULY 1867
TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1971

Province	Allowances for Government	Allowances per head of population	Special grants	Interest on debt allowances	Total
Newfoundland.....	4,105,000	7,139,149	56,475,000		67,719,149
Nova Scotia.....	14,560,000	41,844,373	32,026,980	5,135,220	93,566,573
Prince Edward Island.....	7,420,000	8,454,143	17,031,862	3,999,277	36,905,282
New Brunswick.....	13,920,000	32,632,374	36,930,000	2,376,839	85,859,213
Quebec.....	18,160,000	188,884,040		9,912,839	216,956,879
Ontario.....	18,560,000	222,719,786		10,155,447	251,435,233
Manitoba.....	14,290,000	40,979,817	43,519,232	27,469,231	126,258,280
Saskatchewan.....	13,636,666	41,969,795	52,812,500	26,754,750	135,173,711
Alberta.....	13,061,666	42,984,934	52,375,000	26,754,750	135,176,350
British Columbia.....	14,260,000	44,962,468	11,000,000	2,924,888	73,147,356
	\$131,973,332	\$672,570,879	\$302,170,574	\$115,483,241	\$1,222,198,026

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payment to provinces under Federal-Provincial Taxation Agreements, Federal-Provincial Fiscal Arrangement Acts, payment of the Transitional grant to the Province of Newfoundland, nor payment under the Newfoundland Additional Grants Act.

MUNICIPAL GRANTS

Newfoundland

Channel.....	11,068
Corner Brook.....	19,245
Gander.....	25,221
Happy Valley School Tax Authority.....	35,000
St. John's.....	150,000
Grants under \$5,000 (9).....	12,015
	252,549

Nova Scotia

Amherst.....	58,884
Annapolis (County).....	23,246
Annapolis Royal.....	14,287
Antigonish.....	16,828
Barrington.....	5,792
Bridgewater.....	10,488
Cape Breton (County).....	60,312
Chester (Municipal District).....	11,943
Colchester (County).....	8,200
Cumberland (County).....	17,148
Dartmouth.....	425,000
Glace Bay.....	40,941
Guysborough (Municipal District).....	8,213
Halifax.....	2,200,000
Halifax (County).....	573,158
Hantsport.....	7,321
Inverness.....	17,000
Kentville.....	29,487
Kings (County).....	61,434
Louisbourg.....	9,821
Lunenburg (Municipal District).....	6,451
New Glasgow.....	15,938
New Waterford.....	7,858
Parrsboro.....	190,580
Richmond (County).....	9,839
Shelburne.....	5,639
Shelburne (Municipal District).....	6,728
Sydney.....	95,836
Sydney Mines.....	5,089
Victoria (County).....	10,367
Yarmouth.....	26,236
Yarmouth (Municipal District).....	11,840
Grants under \$5,000 (16).....	77,993
	4,069,897

Prince Edward Island

Belfast.....	8,260
Charlottetown.....	109,149
Montague.....	5,148
St. Eleanor's.....	31,927
Summerside.....	27,728
Grants under \$5,000 (22).....	21,568
	203,780

New Brunswick

Balance of payment to province on behalf of New Brunswick municipalities in respect of year 1969.....	69,328
Interim payment to province on behalf of New Brunswick municipalities in respect of year 1970.....	400,000
	469,328

Quebec

Alma (School Commission).....	11,761
Arvida.....	28,694
Aylmer (Protestant School Commission).....	9,604
Baie Comeau.....	13,056
Baie Comeau (School Commission).....	7,008
Baie St. Paul.....	22,402
Blainville.....	20,906
Chambly.....	6,436
Chambly (School Municipality).....	4,417
Chibougamau.....	18,530
Chicoutimi.....	18,019
Chicoutimi (Catholic School Commission).....	27,246
Côte St. Luc.....	10,793
Cowansville.....	33,625
Cowansville (Catholic School Commission).....	32,417
Cowansville (Protestant School Commission).....	6,639
Donnacona (School Commission).....	16,837
Dorval.....	1,210,789
Drummondville.....	12,205
Drummondville (School Commission).....	44,957
Farnham.....	6,446
Granby.....	19,464
Grande Rivière.....	9,560
Haut. St. Maurice (School Commission).....	5,852
Hull.....	266,596
Hull (Catholic School Commission).....	305,250

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Quebec—continued

Joliette.....	5,290
Lacolle (School Municipality).....	8,476
Lacolle (Protestant School Commission).....	6,381
L'Ancienne Lorette.....	20,411
L'Ancienne Lorette (School Commission).....	13,591
La Salle.....	350,000
La Tuque.....	5,968
Lauzon (School Commission).....	21,755
Laval.....	290,175
Lennoxville (Protestant School Commission).....	6,976
Lévis.....	8,075
Lévis (School Commission).....	28,114
Longueuil.....	26,600
Longueuil (School Commission).....	28,881
Magog.....	5,967
Montmorency.....	7,166
Montreal.....	3,686,469
Montreal North.....	10,266
Mount Royal.....	8,985
Notre Dame de la Paix.....	11,785
Quebec.....	770,621
Rimouski.....	7,332
Rimouski (School Commission).....	14,868
Rouyn.....	5,197
Rouyn (School Commission).....	7,636
Roxboro.....	18,960
St. Bernard de Lacolle (School Commission).....	11,465
St. Bruno (School Municipality).....	6,022
St. Gabriel West.....	8,764
St. Jean.....	80,397
St. Jérôme.....	14,016
St. Hubert.....	82,714
St. Lambert (Catholic School Commission).....	7,517
St. Laurent.....	842,169
St. Vincent de Laval (School Commission).....	34,958
St. Vincent de Paul (School Commission).....	247,650
Ste. Anne de Bellevue.....	125,000
Ste. Anne des Plaines (School Commission).....	61,002
Ste. Flavie (School Commission).....	10,470
Ste. Foy.....	51,333
Ste. Foy (School Commission).....	32,436
Salaberry de Valleyfield (School Commission).....	6,526
Senneterre.....	10,000
Shannon.....	8,000
Shawinigan.....	17,640
Shawinigan (Catholic School Commission).....	27,900
Shefferville.....	5,259
Shefferville (Catholic School Commission).....	5,529
Sherbrooke.....	107,619
Sorel (School Commission).....	48,954
Thetford Mines (School Commission).....	5,649
Thurso.....	26,814
Trois Rivières.....	28,698
Trois Rivières (Catholic School Commission).....	76,169
Val d'Or.....	17,739
Val d'Or (Catholic School Commission).....	27,000
West Island (School Commission).....	200,000
Grants under \$5,000 (578).....	477,712
	10,261,173

Ontario

Ajax.....	13,545
Amprior.....	9,945
Aurora.....	8,317
Barrie.....	32,123
Belleville.....	120,663
Bloomfield.....	10,931
Bowmanville.....	9,230
Bracebridge.....	8,848
Brampton.....	20,935
Brantford.....	122,932
Frighton.....	185,940

Ontario—continued

Brockville.....	22,074
Campbellford.....	10,281
Carleton Place.....	6,766
Chatham.....	49,499
Cobourg.....	308,737
Cochrane.....	6,079
Colchester South (Township).....	9,253
Collingwood.....	12,171
Cornwall.....	69,988
Delhi.....	5,321
Dundas.....	12,037
Elliot Lake (Township).....	7,115
Ernestown (Township).....	7,282
Essa (Township).....	95,004
Fort Frances.....	13,990
Gananoque.....	9,500
Georgetown.....	5,505
Geraldton.....	6,355
Gloucester (Township).....	306,912
Goderich.....	6,920
Guelph.....	71,887
Haileybury.....	9,325
Hallowell (Township).....	5,080
Hamilton.....	412,559
Huntley (Township).....	10,870
Huntsville.....	6,091
Ingersoll.....	6,206
Kapuskasing.....	33,434
Kenora.....	15,394
Keppel.....	6,458
Kingston.....	456,745
Kingston (Township).....	97,449
Kitchener.....	97,199
Leamington.....	12,433
Lindsay.....	16,544
London.....	1,404,663
Malden.....	8,615
Middleton.....	6,108
Midland.....	20,344
Mississauga.....	920,955
Murray.....	12,141
Muskoka.....	6,663
Napanee.....	10,114
Nepean (Township).....	831,186
New Liskeard.....	6,040
North Bay.....	385,860
North Gower (Township).....	10,215
North York (Township).....	1,000,000
Oakville.....	150,688
Orillia.....	17,387
Oshawa.....	117,901
Ottawa.....	12,145,408
Owen Sound.....	43,861
Paris.....	5,088
Pembroke.....	33,061
Perth.....	5,148
Petawawa.....	55,514
Petawawa (Township).....	61,014
Peterborough.....	123,229
Pittsburgh (Township).....	144,631
Port Credit.....	49,420
Port Hope.....	8,237
Prescott.....	25,468
Ramsay (Township).....	5,148
Renfrew.....	16,166
Richmond.....	6,200
Richmond Hill.....	7,057
Rolph, Buchanan, Wylie and McKay (Township).....	17,000
St. Catharines.....	150,462
Sandwich South (Township).....	41,346
Sarnia.....	86,938
Sault Ste. Marie.....	198,083

FINANCE—Continued

MUNICIPAL GRANTS—Continued

Ontario—concluded

Scarborough (Township).....	53,147
Sebastopol (Township).....	5,226
Simcoe (Township).....	23,804
Sioux Lookout.....	17,883
Stratford.....	38,389
Sudbury.....	94,974
Teck (Township).....	10,115
Thorold.....	9,328
Thunder Bay.....	145,000
Timmins.....	26,272
Tisdale.....	5,188
Toronto.....	2,909,083
Tossoronto (Township).....	23,000
Trenton.....	13,527
Tuckersmith (Township).....	11,909
Waterloo.....	13,037
Welland.....	35,361
West Nissouri (Township).....	22,597
Whitby.....	22,280
Windsor.....	226,825
Woodstock.....	23,942
York (Township).....	49,548
Grants under \$5,000 (337).....	603,724
	25,293,272

Manitoba

Birtle.....	5,626
Brandon.....	191,899
Churchill.....	40,000
Cornwallis (Rural Municipality).....	62,964
Daly (Rural Municipality).....	31,376
Dauphin.....	23,804
Emerson.....	13,186
Flin Flon.....	16,594
Fort Garry (Rural Municipality).....	93,917
Gimli (Rural Municipality).....	19,430
Lynn Lake.....	10,355
Portage la Prairie.....	19,845
Portage la Prairie (Rural Municipality).....	17,544
Rockwood (Rural Municipality).....	79,463
Rosser (Rural Municipality).....	5,535
St. James-Assiniboia.....	956,845
Selkirk.....	13,425
Stanley (Rural Municipality).....	6,676
Steinbach.....	5,770
Swan River.....	6,329
The Pas.....	20,052
Thompson.....	12,422
Virten.....	5,674
Winnipeg.....	1,274,262
Grants under \$5,000 (99).....	124,661
	3,057,654

Saskatchewan

Alsask.....	5,810
Bayne (Rural Municipality).....	7,564
Corman Park (Rural Municipality).....	100,598
Dundurn.....	6,897
Dundurn (Rural Municipality).....	5,638
Esterhazy.....	14,474
Estevan.....	9,000
Fort Qu'Appelle.....	24,818
Indian Head (Rural Municipality).....	14,793
Melford.....	5,781
Melville.....	6,740
Moose Jaw.....	53,876
Moose Jaw (Rural Municipality).....	11,843
North Battleford.....	32,229
Orkney (Rural Municipality).....	25,502
Prince Albert.....	54,951
Prince Albert (Rural Municipality).....	41,090
Regina.....	434,429
Saskatoon.....	230,000

Saskatchewan—concluded

Star City (Rural Municipality).....	11,356
Swift Current.....	21,197
Swift Current (Rural Municipality).....	36,000
Weyburn.....	10,734
Wrexford (Rural Municipality).....	5,968
Yorkton.....	27,061
Grants under \$5,000 (222).....	255,254
	1,441,760

Alberta

Blairmore.....	9,230
Bonnyville (Municipal District).....	177,947
Brooks.....	6,975
Calgary.....	714,761
Camrose.....	12,582
Cardston (Municipal District).....	6,318
Claresholm.....	5,605
Coutts.....	12,149
Drumheller.....	192,417
Edmonton.....	743,417
Edson.....	8,544
Fort MacLeod.....	5,599
Fort Saskatchewan.....	5,559
Grande Prairie.....	11,620
Grande Prairie (County).....	21,546
High Prairie.....	11,621
Improvement District No. 3.....	29,683
Improvement District No. 17.....	7,620
Improvement District No. 18.....	10,485
Improvement District No. 23.....	11,676
Jasper (School District).....	6,298
Lac-la-Biche.....	7,003
Lacombe.....	6,294
Lacombe (County).....	24,885
Leduc (County).....	185,024
Lethbridge.....	50,000
Lethbridge (County).....	90,221
Medicine Hat.....	17,674
Olds.....	12,894
Peace River.....	10,172
Red Deer.....	39,893
St. Paul.....	14,296
St. Paul (County).....	6,458
Stettler.....	6,802
Sturgeon (Municipal District).....	109,322
Taber.....	6,646
Wainwright (Municipal District).....	9,502
Wetaskiwin (County).....	6,528
Grants under \$5,000 (139).....	177,011
	2,792,277

British Columbia

Burnaby (District).....	76,793
Campbell River (District).....	6,543
Chilliwack.....	7,455
Chilliwack (Township).....	60,000
Courtenay.....	6,208
Cranbrook.....	16,000
Dawson Creek.....	23,841
Delta (District).....	66,432
Duncan.....	10,218
Esquimalt.....	675,000
Fort St. John.....	21,263
Kamloops.....	40,041
Kelowna.....	11,909
Kimberley.....	6,027
Kent (District).....	23,372
Kitimat (District).....	36,557
Matsqui (District).....	153,184
Mission (District).....	20,468
Nanaimo.....	31,207
Nelson.....	27,890
New Westminster.....	130,372

FINANCE—Concluded

MUNICIPAL GRANTS—Concluded

British Columbia—continued

North Saanich (District).....	43,966
North Vancouver.....	13,363
Penticton.....	30,518
Port Alberni.....	12,687
Powell River.....	5,516
Prince George.....	32,231
Prince Rupert.....	73,000
Quesnel.....	10,750
Richmond (Township).....	585,346
Saanich (District).....	152,402
Salmon Arm.....	8,288
Surrey (District).....	52,612
Sydney.....	6,324
Trail.....	18,214
Vancouver.....	1,050,000
Vanderhoof.....	7,541
Vernon.....	22,121

British Columbia—concluded

Victoria.....	224,709
West Vancouver (District).....	20,522
Williams Lake.....	12,579
Grants under \$5,000 (48).....	101,516
	<u>3,934,985</u>

Northwest Territories

Fort Smith.....	63,378
Hay River.....	44,312
Inuvik.....	144,287
Yellowknife.....	156,034
	<u>408,011</u>

Yukon Territory

Whitehorse.....	91,214
Dawson City.....	6,886
	<u>98,100</u>

\$52,294,629

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

PAYMENTS TO LIEUTENANT-GOVERNORS

Name	Lieutenant-Governor of the Province of:	Salary	Cost of travelling and hospitality
The Hon E J A Harnum.....	Newfoundland.....	18,000	12,000
The Hon V Oland.....	Nova Scotia.....	18,000	12,000
The Hon J G MacKay.....	Prince Edward Island.....	16,000	10,000
The Hon Wallace S Bird.....	New Brunswick.....	18,000	12,000
The Hon Hugues Lapointe.....	Quebec.....	20,000	18,000
The Hon W R Macdonald.....	Ontario.....	20,000	18,000
The Hon Richard S Bowles.....	Manitoba.....	7,500	6,328
Apr. 1, 1970 to Sept. 1, 1970			
The Hon W John McKeag.....	Manitoba.....	10,500	8,672
Sept. 2, 1970 to Mar. 31, 1971			
The Hon Dr Stephen Worobetz.....	Saskatchewan.....	18,000	17,342
The Hon J W MacEwan.....	Alberta.....	18,000	3,814
The Hon John R Nicholson.....	British Columbia.....	18,000	18,000
		\$182,000	\$136,156

LABOUR

GOVERNMENT EMPLOYEES COMPENSATION

Payments of compensation respecting government employees (Chapt. 134, R.S., as amended), merchant seamen (Chap. 45, statutes of 1964-65) and employees of mines now operated by Cape Breton Development Corporation who incurred silicosis prior to acquisition by the Corporation.

Payments of employment injury claims for public service employees.....	(1)	\$ 3,554,789
Federal government's share of administration expenses of provincial boards.....	(4)	572,016
Merchant seamen compensation.....	(10)	8,230
		<u>\$ 4,135,035</u>

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards from funds advanced by the Federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are adjusted through the Workmen's Compensation Board of Alberta.

Details of transactions resulting in the above mentioned expenditures follow:

	Compensation payments	Federal Government's share of administration expenses	Total payments
Payments—			
Newfoundland.....	42,699	5,816	48,515
Nova Scotia.....	244,916	23,333	268,249
Nova Scotia (Cape Breton Development Corporation)	1,381,119	114,761	1,495,880
Nova Scotia (Cape Breton Development Corporation old silicosis).....	128,447	—	128,447
Prince Edward Island.....	19,473	3,275	22,748
New Brunswick.....	137,115	20,618	157,733
Quebec (Commission).....	990,543	217,085	1,207,628
Ontario.....	1,530,461	172,773	1,703,234
Manitoba.....	104,865	11,766	116,631
Saskatchewan.....	201,488	32,504	233,992
Alberta.....	455,419	53,496	508,915
British Columbia.....	392,037	99,691	491,728
Payments respecting locally engaged employees outside Canada.....	4,067	—	4,067
	<u>5,632,649</u>	<u>755,118</u>	<u>6,387,767</u>
Less: Assessments and refunds—			
Assessments payable by Crown Agencies.....	1,702,979		1,702,979
Administration expenses from Crown Agencies.....		183,101	183,101
Claims costs recovered from Crown Agencies.....	367,641		367,641
Ordinary refund claims (net)	7,241		7,241
	<u>2,077,861</u>	<u>183,101</u>	<u>2,260,962</u>
Payments—			
Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school.....	8,230		8,230
	<u>\$3,563,018</u>	<u>\$572,017</u>	<u>\$4,135,035</u>

STATUS OF ADVANCES,
GOVERNMENT EMPLOYEES COMPENSATION ACT

Board	Advances as at March 31, 1971	*Outstanding Charges as at March 31, 1971	Advances less Outstanding Charges as at March 31, 1971
Newfoundland.....	20,000	5,001	14,999
Nova Scotia.....	75,000	24,555	50,445
Prince Edward Island.....	5,000	1,819	3,181
New Brunswick.....	25,000	27,196	2,196 CR
Quebec (Commission)....	175,000	—	175,000
Ontario.....	150,000	193,956	43,956 CR
Manitoba.....	25,000	22,500	2,500
Saskatchewan.....	50,000	31,084	18,916
Alberta.....	100,000	61,353	38,647
British Columbia....	100,000	76,246	23,754
Cape Breton Development Corp. (NS).....	250,000	124,309	125,691
	<u>\$975,000</u>	<u>\$568,019</u>	<u>\$406,981</u>

*Administration expenses of Provincial Boards which have been charged to advances pending reimbursement by the department.

NOTE.—Advances as at March 31, 1971 were carried forward to 1971-72 as they represented the amounts that were shown as outstanding in the books of the department.

MANPOWER AND IMMIGRATION

DEVELOPMENT AND UTILIZATION OF MANPOWER PROGRAM

Payments to provinces for the organization and use of workers for farming and related industries.

The following payments were made to the provinces: Nova Scotia \$5,435, Prince Edward Island \$1,658, New Brunswick \$1,724, Quebec \$35,231, Ontario \$55,607, Manitoba \$13,231, Saskatchewan \$2,555, Alberta \$33,852, British Columbia \$1,761.

Payments in respect of labour mobility and assessment incentives.

The following payments were made to the provinces: Newfoundland \$9,005, Nova Scotia \$14,979, New Brunswick \$1,713, Quebec \$135,589, Ontario \$52,601, Alberta \$1,928, British Columbia \$21,544.

Payments to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Manpower Mobility Program.

The following payments were made to the provinces: Newfoundland \$507,938, Nova Scotia \$390,175, Prince Edward Island \$73,702, New Brunswick \$238,974, Quebec \$2,697,699, Ontario \$1,757,570, Manitoba \$256,959, Saskatchewan \$480,834, Alberta \$312,473, Northwest Territories \$45,928, British Columbia \$503,492, Yukon Territory \$20,161.

Payments under the provisions of section 5 and section 6 of the Adult Occupational Training Act providing training in an occupational training course.

The following payments were made to the provinces: Newfoundland \$6,323,220, Nova Scotia \$7,124,237, Prince Edward Island \$1,576,331, New Brunswick \$5,851,293, Quebec \$44,053,000, Ontario \$38,026,570, Manitoba \$5,023,075, Saskatchewan \$4,602,841, Alberta \$9,749,502, British Columbia \$10,268,899, Northwest Territories \$414,742.

Payments of training allowances under Sections 7, 8 and 9 of the Adult Occupational Training Act to or in respect of persons who are being afforded occupational training under the Adult Occupational Training Act.

The following payments were made to the provinces: Newfoundland \$5,891,874, Nova Scotia \$9,994,780, Prince Edward Island \$2,333,596, New Brunswick \$6,571,332, Quebec \$55,704,896, Ontario \$45,042,788, Manitoba \$5,899,747, Saskatchewan \$5,402,483, Alberta \$9,518,192, Northwest Territories \$144,936, British Columbia \$9,893,109, Yukon Territory \$165,343.

Payments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act.

The following payments were made to the provinces: Newfoundland \$44,102, Nova Scotia \$264,643, Prince Edward Island \$17,365, New Brunswick \$145,708, Ontario \$2,734,455, Manitoba \$711,564, Saskatchewan \$625,916, Alberta \$510,003, British Columbia \$205,244.

Co-operation with the Provinces in the Provision of Training Facilities.

The following payments were made to the provinces with that portion representing contributions in respect of capital expenditures to be incurred by the province being shown in brackets: Newfoundland \$8,573,860 (\$8,535,000), Nova Scotia \$9,383,868 (\$6,000,000), Prince Edward Island \$2,188,107 (\$2,145,000), New Brunswick \$10,984,917 (\$4,896,000), Quebec \$76,522,845 (\$49,150,000), Ontario \$7,757,682, Manitoba \$19,053,914 (\$13,000,000), Saskatchewan \$13,765,540 (\$10,336,000), Alberta \$1,404,400 (\$109,858), Northwest Territories \$800,000 (\$800,000), British Columbia \$19,863,128 (\$13,000,000).

NATIONAL DEFENCE

CONTRIBUTIONS TO PROVINCES AND MUNICIPALITIES FOR CIVIL DEFENCE PURPOSES—

Province	Expenditures
Newfoundland.....	82,400
Nova Scotia.....	112,000
Prince Edward Island.....	20,757
New Brunswick.....	32,677
Quebec.....	843,000
Ontario.....	1,077,175
Manitoba.....	144,225
Saskatchewan.....	126,600
Alberta.....	234,166
British Columbia.....	309,000
Northwest Territories.....	18,000
	\$3,000,000

NATIONAL HEALTH AND WELFARE

HEALTH RESOURCES FUND

CONTRIBUTIONS TO THE PROVINCES

PURSUANT TO THE HEALTH RESOURCES FUND ACT, C.42, 1966

Province	Allocation under Act	Approvals	Free balance	Payments	Unliquidated commitments
	\$	\$	\$	\$	\$
Newfoundland.....	7,395,438	656,236	6,739,202	315,449*	340,787
Prince Edward Island.....	1,626,815	625,508	1,001,307	563,976*	61,532
Nova Scotia.....	11,332,154	11,160,513	171,641	9,982,014*	1,178,499
New Brunswick.....	9,244,942	3,621,819	5,623,123	3,349,446*	272,373
Quebec.....	86,648,209	41,348,744	45,299,465	34,749,868	6,598,876
Ontario.....	104,335,424	103,084,706	1,250,718	62,365,804	40,718,902
Manitoba.....	14,435,250	1,711,539	12,723,711	1,483,877	227,662
Saskatchewan.....	14,319,506	12,456,890	1,862,616	4,370,114	8,086,776
Alberta.....	21,931,728	21,713,459	218,269	10,285,368	11,428,091
British Columbia.....	28,084,215	11,356,866	16,727,349	8,028,455	3,328,411
Northwest Territories.....	430,749		430,749		
Yukon.....	215,570		215,570		
Total.....	300,000,000	207,736,280	92,263,720	135,494,371	72,241,909
Additional allocation to Atlantic provinces.....	25,000,000	8,651,068	16,348,932	7,661,447	989,621
For later allocation by Governor in Council.....	175,000,000		175,000,000		
Total Fund.....	500,000,000	216,387,348	283,612,652	143,155,818	73,231,530

*When two or more provinces contribute from their per capita allocation of the \$300,000,000 portion to a regional project located in one of the provinces, the federal contributions are charged against each of the contributing provinces while payment is made to the province where the project is located. The amounts shown as "payments" in the above table represent the payment allocation to the four Atlantic provinces and to the Atlantic portion of the fund.

	Allocation of payments to provinces	Payments made to provinces
	\$	\$
Newfoundland.....	315,449	170,170
Nova Scotia.....	563,976	30,028
Prince Edward Island.....	9,982,014	19,548,511
New Brunswick.....	3,349,446	2,123,623
Atlantic Portion.....	7,661,447	
Total Atlantic provinces.....	21,872,332	21,872,332

HEALTH INSURANCE AND RESOURCES PROGRAM

HEALTH RESOURCES FUND

The payments made during the current fiscal year were allocated to provinces as follows:

Province	Amount
Newfoundland.....	101,014*
Nova Scotia.....	376,215*
Prince Edward Island.....	4,282*
New Brunswick.....	170,472
Quebec.....	8,742,610
Ontario.....	19,464,908
Manitoba.....	760,630
Saskatchewan.....	1,729,910
Alberta.....	4,860,193
British Columbia.....	1,289,766
	\$37,500,000

*Including additional contributions

from the \$25,000,000 portion of the fund as follows:

Newfoundland.....	27,011
Nova Scotia.....	148,479
New Brunswick.....	51,353
	\$ 226,843

HEALTH INSURANCE AND RESOURCES PROGRAM

MEDICAL CARE

Province	Payments 1970-71	Adjustments 1969-70	Total Payments 1970-71
	\$	\$	\$
Newfoundland.....	11,986,000	271,256	12,257,256
Nova Scotia.....	17,308,500	445,108	17,753,608
Prince Edward Island.....	808,600		808,600
New Brunswick.....	3,426,600		3,426,600
Quebec.....	56,125,600		56,125,600
Ontario.....	171,491,900	2,960,595	174,452,495
Manitoba.....	22,561,200	632,847	23,194,047
Saskatchewan.....	22,019,900	449,943	22,469,843
Alberta.....	37,022,900	1,051,407	38,074,307
British Columbia.....	49,286,800	2,648,237	51,935,037
	392,038,000	8,459,393	400,497,393

NATIONAL HEALTH AND WELFARE—Continued

HEALTH INSURANCE AND RESOURCES PROGRAM

STATEMENT OF PAYMENTS OF GENERAL HEALTH GRANTS TO PROVINCES DURING 1970-71

GRANT	Newfoundland	Nova Scotia	Prince Edward Island	New Brunswick	Quebec	Ontario
	\$	\$	\$	\$	\$	\$
A General public health.....	273,717 <i>283,451</i>	309,708 <i>309,708</i>	85,203 <i>85,203</i>	262,262 <i>262,262</i>	383,240 <i>1,984,717</i>	3,269,203 <i>3,274,113</i>
B Tuberculosis control.....	46,062 <i>47,389</i>	35,239 <i>35,239</i>	10,796 <i>10,796</i>	28,614 <i>28,614</i>	177,930 <i>358,077</i>	236,765 <i>237,856</i>
C Mental health.....	116,918 <i>116,918</i>	163,345 <i>163,345</i>	43,825 <i>43,825</i>	138,087 <i>138,087</i>	<i>1,118,954</i>	1,362,351 <i>1,387,644</i>
D Cancer control.....		35,971 <i>35,971</i>	9,242 <i>9,242</i>	30,322 <i>30,322</i>	<i>249,690</i>	309,782 <i>309,782</i>
E Medical rehabilitation and crippled children.....	2,895 <i>2,899</i>	47,048 <i>47,048</i>	9,715 <i>9,715</i>	39,396 <i>39,396</i>	24,545 <i>336,566</i>	32,620 <i>35,819</i>
Medical rehabilitation and crippled children.....					<i>49,547</i>	<i>49,188</i>
Special allocation.....						
F Child and maternal health.....	17,288 <i>17,585</i>	39,404 <i>39,404</i>	8,951 <i>8,951</i>	34,059 <i>34,059</i>	334,266 <i>378,618</i>	
G Public health research.....	98,361	221,036	62,196	55,009	771,788	642,391
Special provision applicable to the Northwest Territories and Yukon Territory—Other health grants.....						
	555,241 <i>468,242</i>	851,751 <i>630,715</i>	229,928 <i>167,732</i>	587,749 <i>532,740</i>	1,741,316 <i>4,426,622</i>	5,902,300 <i>5,245,214</i>
Professional Training Grant to assist the provinces, the Northwest Territories and the Yukon Territory in an extended program for the training of health and hospital personnel under terms and conditions approved by the Governor in Council, including authority to make commitments for the current year not to exceed a total amount of \$2,106,000.						
Professional Training.....	55,248 <i>58,855</i>	82,522 <i>82,522</i>	20,456 <i>20,456</i>	69,406 <i>69,406</i>	<i>578,773</i>	698,315 <i>718,305</i>

NOTE: Amounts in *italics* represent the maximum amounts which were available to each province.

No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See page (6-8) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

The option provided under the above mentioned Act applies to all general health grants except for Public Health Research, Professional Training and Demonstration Projects.

Manitoba	Saskatchewan	Alberta	British Columbia	Northwest Territories	Yukon Territory	Unallocated	Total
\$	\$	\$	\$	\$	\$	\$	\$
377,975	474,046	608,064	786,686	48,794			6,878,898
378,639	474,046	608,064	786,686				8,446,889
39,785	34,183	56,639	77,366		8,000		751,379
40,995	34,183	56,639	77,366				927,154
303,078	243,214	309,405	401,728		17,661		3,099,612
303,078	243,214	309,405	402,018				4,226,488
							385,317
							635,007
56,213	10,587	79,299	208,708				511,026
56,213	10,588	79,299	208,708				826,251
							148,717
49,982						150,000	150,000
		129,325	46,398				609,691
		129,325	47,322				655,264
495,011	493,273	255,592	493,376				3,588,033
						4,844,030	4,844,030
				48,794	22,872		71,666
1,322,044	1,255,303	1,438,324	2,014,262	48,794	25,661		15,972,673
778,925	762,031	1,182,732	1,522,100	48,794	22,872	4,994,030	20,782,749
103,053	99,678	130,140	192,597	3,255			1,454,670
103,053	101,152	158,372	206,466	5,951	2,789		2,106,100

NATIONAL HEALTH AND WELFARE—Continued

HOSPITAL INSURANCE AND DIAGNOSTIC SERVICES ACT

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS TO PROVINCES AND TERRITORIES
FROM INCEPTION OF PROGRAM TO CLOSE OF 1970-71

Province	1958-59 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	69,440,797	15,526,332	19,004,360	21,046,116	24,002,190	149,019,795
Prince Edward Island.....	13,706,913	3,352,459	3,691,387	4,049,031	4,828,691	29,628,481
Nova Scotia.....	114,392,311	23,974,582	28,230,670	32,276,103	37,497,943	236,371,609
New Brunswick.....	90,891,308	19,491,305	22,713,214	25,063,119	28,077,273	186,236,219
Quebec.....	394,849,881	(*)				394,849,881
Ontario.....	1,050,229,087	234,845,620	284,664,727	320,851,634	368,786,382	2,259,377,450
Manitoba.....	154,060,061	30,614,117	35,455,234	40,390,588	46,894,285	307,414,285
Saskatchewan.....	169,799,420	32,296,237	32,962,903	42,535,705	43,981,479	321,575,744
Alberta.....	225,455,557	49,767,411	61,650,312	67,287,098	82,521,276	486,681,654
British Columbia.....	269,541,985	57,415,946	71,911,951	80,547,203	95,475,471	574,892,556
Yukon.....	2,153,010	392,237	500,276	557,950	728,497	4,331,970
Northwest Territories.....	3,829,424	935,144	1,147,552	1,305,291	1,529,646	8,747,057
Total.....	2,558,349,754	468,611,390	561,932,586	635,909,838	734,323,133	4,959,126,701

*No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See page (6-8) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

WELFARE SERVICES PROGRAM

DETAILS OF FAMILY ALLOWANCE PAYMENTS

Provinces in which recipients reside	1970-71			1969-70		
	Number of families March, 1971	Number of children March, 1971	Payments	Number of families March, 1970	Number of children March, 1970	Payments
Newfoundland.....	76,405	208,804	16,942,945	74,922	209,866	17,048,212
Nova Scotia.....	110,278	256,085	21,016,284	108,451	257,330	21,145,467
Prince Edward Island.....	14,577	37,755	3,091,849	14,328	37,966	3,120,546
New Brunswick.....	87,622	216,827	17,809,571	86,141	218,999	18,070,949
Quebec.....	843,472	1,917,469	159,083,997	837,683	1,963,792	161,788,100
Ontario.....	1,087,721	2,370,500	191,449,527	1,065,683	2,363,271	190,540,452
Manitoba.....	134,338	306,426	24,977,643	132,530	307,626	25,165,427
Saskatchewan.....	125,397	301,674	24,997,113	128,328	312,003	25,937,454
Alberta.....	237,198	546,520	44,295,931	231,903	539,975	44,001,050
British Columbia.....	298,894	641,546	52,514,320	289,747	634,712	51,646,363
Northwest Territories.....	5,509	15,329	1,182,293	5,167	13,675	1,122,937
Yukon Territory.....	3,012	5,544	516,351	2,673	6,087	462,972
	3,024,423	6,824,479	557,877,824	2,977,556	6,865,302	560,049,929

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENTS OF PAYMENTS OF FAMILY ALLOWANCES
FROM INCEPTION OF PROGRAM TO CLOSE OF 1970-71

Province	1945-46 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	251,628,576	16,983,302	17,046,934	17,048,212	16,942,945	319,649,969
Nova Scotia.....	396,542,946	21,410,766	21,307,047	21,145,467	21,016,284	481,422,510
Prince Edward Island.....	60,103,967	3,178,692	3,159,590	3,120,546	3,091,849	72,654,644
New Brunswick.....	347,632,859	18,595,852	18,399,405	18,070,949	17,809,571	420,508,636
Quebec.....	2,755,645,270	164,637,234	163,502,053	161,788,100	159,083,997	3,404,656,654
Ontario.....	2,766,172,613	187,635,949	189,231,474	190,540,452	191,449,527	3,525,030,015
Manitoba.....	442,150,213	25,432,808	25,331,933	25,165,427	24,977,643	543,058,024
Saskatchewan.....	489,424,610	26,710,541	26,470,525	25,937,454	24,997,113	593,540,243
Alberta.....	640,748,155	42,990,910	43,554,268	44,001,050	44,295,931	815,590,314
British Columbia.....	694,748,996	49,773,623	50,686,059	51,646,363	52,514,320	899,369,361
Northwest Territories and Yukon Territory.....	19,361,432	1,424,781	1,496,764	1,585,909	1,698,644	25,567,530
	8,864,159,637	558,774,458	560,186,052	560,049,929	557,877,824	11,101,047,900

WELFARE SERVICES PROGRAM

DETAILS OF YOUTH ALLOWANCES PAYMENTS

Province	1970-71		1969-70		Total Payments from inception
	Number of children March, 1971	Payments	Number of children March, 1970	Payments	
		\$		\$	\$
Newfoundland.....	18,682	2,060,939	18,046	1,967,468	11,801,212
Nova Scotia.....	27,716	3,173,493	26,584	3,002,805	18,644,986
Prince Edward Island.....	3,848	440,868	3,765	422,204	2,680,746
New Brunswick.....	23,449	2,676,410	22,368	2,561,437	16,049,500
Ontario.....	245,042	28,054,017	233,271	26,653,566	160,936,265
Manitoba.....	32,812	3,722,854	31,484	3,601,849	22,502,173
Saskatchewan.....	34,094	3,916,165	33,347	3,783,018	23,659,660
Alberta.....	54,743	6,217,313	51,264	5,823,232	35,291,388
British Columbia.....	67,632	7,656,134	63,554	7,195,255	43,658,695
Northwest Territories.....	540	60,540	479	54,552	299,556
Yukon Territory.....	402	41,366	314	36,514	216,068
	508,960	58,020,099	484,476	55,101,900	335,740,249

NATIONAL HEALTH AND WELFARE—Continued

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS

IN CONNECTION WITH ASSISTANCE TO THE AGED, BLIND AND DISABLED
FOR THE FISCAL YEAR 1970-71

Province	Contributions based on provincial payments				Direct payments				
	Old age assistance		Blind persons allowances		Disabled persons allowances		Old age security		
	Number of recipients March, 1971	Contributions (65 years— Means Test)	Number of recipients March, 1971	Contributions	Number of recipients March, 1971	Contributions	Number of pensioners March, 1971	*Payments	Total
		\$		\$		\$		\$	\$
Newfoundland.....		12,295Cr	374	247,457	43	17,150	32,129	39,710,321	39,962,633
Nova Scotia.....		10,925Cr	511	339,401	494	223,202	71,565	82,938,883	83,490,561
Prince Edward Island.....		343Cr	50	33,159	28	13,008	12,316	14,735,480	14,781,304
New Brunswick.....		8,323Cr	424	289,364	2,068	957,366	53,956	62,728,552	63,966,959
Quebec.....		53,881Cr	1,554	1,219Cr	10,876	4,339Cr	409,038	464,481,908	464,422,469
Ontario.....		22,491Cr	183	81,266	445	213,973	633,696	681,105,177	681,377,925
Manitoba.....		11,364Cr	169	129,469	463	282,817	95,542	106,514,373	106,915,295
Saskatchewan.....		10,191Cr	54	38,990	91	39,512	93,797	104,717,614	104,785,925
Alberta.....		15,853Cr	234	164,573	1,479	677,906	116,359	129,905,033	130,731,659
British Columbia.....		13,304Cr	432	286,126	2,580	1,126,363	200,419	218,769,134	220,168,319
Northwest Territories.....		944Cr	26	19,125	35	15,282	834	1,061,646	1,095,109
Yukon Territory..		66Cr	4	2,700	6	2,250	477	556,382	561,266
		159,980Cr	4,015	1,630,411	18,608	3,564,490	1,720,128	1,907,224,503	1,912,259,424

*See the old age security fund under the schedule, annuities, insurance and pension accounts, in volume 1 of this report.

DETAILS OF FAMILY ASSISTANCE PAYMENTS

Province in which recipients reside	1970-71			1969-70		
	Number of Families March, 1971	Number of Children March, 1971	Payments	Number of Families March, 1970	Number of Children March, 1970	Payments
			\$			\$
Newfoundland.....	81	163	13,440	95	188	20,212
Nova Scotia.....	179	397	36,148	220	485	41,940
Prince Edward Island.....	21	43	3,316	12	25	2,636
New Brunswick.....	136	305	27,170	153	330	30,594
Quebec.....	1,558	3,134	339,846	2,071	4,158	430,916
Ontario.....	7,120	12,824	1,527,427	7,175	13,355	1,493,781
Manitoba.....	582	1,276	113,944	569	1,211	128,688
Saskatchewan.....	157	361	34,658	226	580	51,750
Alberta.....	974	1,989	201,940	1,195	2,408	230,058
British Columbia.....	2,089	4,219	414,937	2,233	4,497	423,809
Northwest Territories.....	16	40	1,818	15	35	1,166
Yukon Territory.....	7	16	1,870	6	11	1,296
	12,920	24,767	2,716,514	13,970	27,283	2,856,846

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE OLD AGE ASSISTANCE PROGRAM
FROM INCEPTION TO CLOSE OF 1970-71

Province	1951-52 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	22,604,041	985,356	189,183	8,417 Cr	12,295 Cr	23,757,868
Nova Scotia.....	23,130,472	1,089,056	612,926	190,581	10,925 Cr	25,012,110
Prince Edward Island.....	3,627,257	205,734	18,308	475 Cr	343 Cr	3,850,481
New Brunswick.....	25,352,693	1,139,781	682,834	222,483	8,323 Cr	27,389,468
Quebec.....	132,713,669	54,779 Cr	54,112 Cr	63,018 Cr	53,881 Cr	132,487,879
Ontario.....	102,242,340	1,366,432	141,678	26,125 Cr	22,491 Cr	103,701,834
Manitoba.....	23,492,834	1,038,975	544,640	151,456	11,364 Cr	25,216,541
Saskatchewan.....	23,923,825	295,865	19,416 Cr	13,395 Cr	10,191 Cr	24,176,688
Alberta.....	28,098,465	1,256,491	375,906	24,163 Cr	15,853 Cr	29,690,846
British Columbia.....	33,936,070	1,520,674	844,273	268,569	13,304 Cr	36,556,282
Northwest Territories and Yukon Territory.....	744,231	52,143	33,849	10,648	1,010 Cr	839,861
	419,865,897	8,895,728	3,370,069	708,144	159,980 Cr	432,679,858

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE BLIND PERSONS ALLOWANCES PROGRAM
FROM INCEPTION TO CLOSE OF 1970-71

Province	1951-52 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	3,008,161	285,162	277,298	261,979	247,457	4,080,057
Nova Scotia.....	5,546,881	440,422	405,049	370,107	339,401	7,101,860
Prince Edward Island.....	596,307	45,639	40,337	37,495	33,159	752,937
New Brunswick.....	5,220,043	371,888	345,044	314,336	289,364	6,540,675
Quebec.....	17,873,350	281 Cr	330 Cr	1,078 Cr	1,219 Cr	17,870,442
Ontario.....	12,779,313	259,748	178,717	135,975	81,266	13,435,019
Manitoba.....	2,896,582	200,718	186,795	174,388	129,469	3,587,952
Saskatchewan.....	2,849,302	110,352	67,091	51,482	38,990	3,117,217
Alberta.....	3,272,941	258,007	229,294	192,338	164,573	4,117,153
British Columbia.....	3,869,934	315,769	300,888	292,556	286,126	5,065,273
Northwest Territories and Yukon Territory.....	277,466	26,543	26,487	22,785	21,825	375,106
	58,190,280	2,313,967	2,056,670	1,852,363	1,630,411	66,043,691

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS
IN CONNECTION WITH THE DISABLED PERSONS ALLOWANCES PROGRAM
FROM INCEPTION TO CLOSE OF 1970-71

Province	1954-55 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	5,449,657	465,500	461,943	21,937	17,150	6,416,187
Nova Scotia.....	11,091,051	1,564,079	1,535,758	381,865	223,202	14,795,955
Prince Edward Island.....	2,794,011	176,869	18,748	17,502	13,008	3,020,138
New Brunswick.....	8,075,156	1,015,796	1,022,271	1,005,912	957,366	12,076,501
Quebec.....	70,079,572	845Cr	874Cr	1,892Cr	4,339Cr	70,071,622
Ontario.....	57,788,869	1,096,998	685,643	424,593	213,973	60,210,076
Manitoba.....	5,643,457	671,508	646,169	608,920	282,817	7,852,871
Saskatchewan.....	5,595,228	129,610	80,794	57,539	39,512	5,902,683
Alberta.....	7,097,686	844,821	821,573	751,490	677,906	10,193,476
British Columbia.....	8,039,639	1,086,330	1,099,806	1,116,237	1,126,363	12,468,375
Northwest Territories and Yukon Territory.....	100,369	12,447	15,746	16,401	17,532	162,495
	181,754,695	7,063,113	6,387,577	4,400,504	3,564,490	203,170,379

WELFARE SERVICES PROGRAM

STATEMENT OF PAYMENTS OF OLD AGE SECURITY
FROM INCEPTION OF PROGRAM TO CLOSE OF 1970-71

Province	1951-52 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	178,685,227	28,845,423	32,277,879	36,375,159	39,710,321	315,894,009
Nova Scotia.....	429,988,303	63,522,746	69,256,946	76,118,422	82,938,883	721,825,300
Prince Edward Island.....	76,681,338	11,483,402	12,587,823	13,768,235	14,735,480	129,256,278
New Brunswick.....	314,430,816	47,445,751	52,020,609	57,719,606	62,728,552	534,345,334
Quebec.....	1,940,340,119	321,868,957	364,113,334	415,812,184	464,481,908	3,506,616,502
Ontario.....	3,307,093,417	496,929,110	550,610,467	618,062,664	681,105,177	5,653,800,835
Manitoba.....	547,035,616	80,368,957	88,359,765	97,977,540	106,514,373	920,256,251
Saskatchewan.....	561,371,469	79,617,317	86,904,977	96,248,637	104,717,614	928,860,014
Alberta.....	598,211,635	93,362,870	103,946,147	117,206,617	129,905,033	1,042,632,302
British Columbia.....	1,130,369,526	163,513,485	179,975,923	199,802,031	218,769,134	1,892,430,099
Northwest Territories and Yukon Territory.....	6,426,646	1,160,927	1,265,679	1,444,050	1,618,028	11,915,330
	9,090,634,112	1,388,118,945	1,541,319,549	1,730,535,145	1,907,224,503	15,657,832,254

NATIONAL HEALTH AND WELFARE—Continued

WELFARE SERVICES PROGRAM

STATEMENT OF FEDERAL GOVERNMENT PAYMENTS

IN CONNECTION WITH THE CANADA ASSISTANCE PLAN AND UNEMPLOYMENT ASSISTANCE PROGRAMS
FROM INCEPTION TO CLOSE OF 1970-71

Province	1956-57 to 1966-67	1967-68	1968-69	1969-70	1970-71	Total
	\$	\$	\$	\$	\$	\$
Newfoundland.....	46,093,168	17,901,873	21,061,808	20,288,579	21,966,470	127,311,898
Nova Scotia.....	15,257,594	10,287,268	11,074,291	15,245,837	16,743,286	68,608,276
Prince Edward Island.....	2,513,072	2,405,339	2,559,398	3,292,523	3,766,197	14,536,529
New Brunswick.....	12,080,701	7,315,414	9,905,988	11,795,292	15,242,214	56,339,609
Quebec.....	232,072,513	348,996Cr	33,170Cr			231,690,347
Ontario.....	202,171,771	102,027,426	118,956,866	132,257,105	176,376,916	731,790,084
Manitoba.....	41,845,981	15,888,980	13,981,779	19,260,412	28,187,315	119,164,467
Saskatchewan.....	39,782,853	13,403,926	14,129,601	17,233,415	20,621,117	105,170,912
Alberta.....	58,991,337	28,165,118	28,813,380	31,441,177	39,284,102	186,695,114
British Columbia.....	138,973,244	34,525,786	37,215,888	43,086,262	68,207,041	322,008,221
Northwest Territories and Yukon Territory.....	888,174	161,287	189,061	359,455	1,248,691	2,846,668
	790,670,408	231,733,421	257,854,890	294,260,057	391,643,349	1,966,162,125

NOTE: No contribution is shown to Quebec since the compensation to that province in respect of the program is made in the form of a special individual income tax abatement and a cash adjustment payment as provided for under the Established Programs (Interim Arrangements) Act. Under an agreement authorized by this Act, the total value to Quebec of the special abatement and cash adjustment is equal to what the federal contribution would otherwise have been under the operative federal statute. See page (6-8) for the cash adjustment portion of the transfer under the Established Programs (Interim Arrangements) Act.

WELFARE SERVICES PROGRAM

A distribution of expenditures by provinces follows:

Province	Canada Assistance Plan	Unemployment Assistance Plan	Total
	\$	\$	\$
Newfoundland.....	21,966,470		21,966,470
Nova Scotia.....	16,743,286		16,743,286
Prince Edward Island.....	3,766,197		3,766,197
New Brunswick.....	15,242,214		15,242,214
Ontario.....	176,163,385	213,531	176,376,916
Manitoba.....	28,187,315		28,187,315
Saskatchewan.....	20,621,117		20,621,117
Alberta.....	39,191,982	92,120	39,284,102
British Columbia.....	68,207,041		68,207,041
Northwest Territories.....		469,720	469,720
Yukon Territory.....	771,248	7,723	778,971
	390,860,255	783,094	391,643,349

FITNESS AND AMATEUR SPORTS PROGRAM

A summary of the expenditures
including grants authorized by various
Orders in Council follows:

	\$	\$
Federal-provincial grants—		
Newfoundland.....	29,863	
Nova Scotia.....	32,214	
Prince Edward Island.....	26,039	
New Brunswick.....	30,911	
Quebec.....	81,676	
Ontario.....	95,992	
Manitoba.....	34,245	
Saskatchewan.....	34,027	
Alberta.....	39,854	
British Columbia.....	44,726	
Northwest Territories.....	25,302	
Yukon Territory.....	25,151	
		500,000
Graduate scholarships and fellowships.....		52,450
Athletic Scholarships.....		93,000
Grants to agencies, organizations and institutions		3,356,315
Sports grants to provinces.....		81,640
Research grants—		
University of Alberta.....	24,918	
University of British Columbia.....	19,400	
Laval University.....	10,000	
University of Toronto.....	12,500	
University of Western Ontario.....	14,000	80,818
Miscellaneous, including National Advisory Council.....		497,102
		4,661,325

NATIONAL HEALTH AND WELFARE—Concluded

NATIONAL WELFARE GRANTS

EXPENDITURES FOR THE YEAR ENDED MARCH 31, 1971

Provinces	Welfare services plan (a)	Demonstration projects (b)	Welfare research (c)	Teaching and field instruction (d)	Welfare scholarships (e)	Welfare fellowships (e)	National agency projects	Totals
	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	6,699			8,713				15,412
Nova Scotia.....	11,904	143,095	4,230	30,022	1,957			191,208
Prince Edward Island.....	8,190	14,530			1,861	1,983		26,564
New Brunswick.....	13,630	17,700						31,330
Quebec.....		217,774	247,253		17,447	21,605		504,079
Ontario.....	61,520	218,316	61,653	186,583	29,634	52,559		610,265
Manitoba.....		116,715	27,142	55,002	5,373	8,455		212,687
Saskatchewan.....	3,033	83,130		9,445	4,205			99,813
Alberta.....	8,167	63,383		43,104	2,505	4,500		121,659
British Columbia.....	12,250	125,752	45,841	54,966	3,834			242,643
Northwest Territories.....	44,686							44,686
Yukon Territory.....								
National Voluntary Welfare Agencies		99,822	8,245				235,136	343,203
Total.....	170,079	1,100,217	394,364	387,835	66,816	89,102	235,136	2,443,549

(a) Require a matching contribution of provincial and/or municipal funds.

(b) By location of agency or department undertaking project. Includes 8 special short term project grants.

(c) By location of agency.

(d) By location of school or social work. Includes 6 planning and organization grants.

(e) By home address of recipients.

PRIVY COUNCIL

CENTRAL MORTGAGE AND HOUSING CORPORATION

Contributions to municipalities to assist in the clearance, replanning, rehabilitation and modernization of blighted or substandard areas, National Housing Act, 1954, c. 23, 1953-54, as amended.

Details of payments by city, by province follow:

Authority	Agreement with	Estimated Contribution	Payments	To Date
P.C. 1965-13/379 d/Mar 5, 1965.....	Province of Newfoundland St. John's Blackhead Road Area.....	33,800	5,350	33,784
P.C. 1967-1873 d/Oct 5, 1967.....	Province of Newfoundland St. John's Blackhead Road (Metro Area).....	2,209,799	1,007,293	1,791,937
P.C. 1965-1781 d/Oct 4, 1965.....	Province of Newfoundland Corner Brook West.....	25,503	55,693	65,835
P.C. 1965-11/269 d/Feb 19, 1965 P.C. 1968-1447 d/Jul 24, 1968.....	Province of Newfoundland St. John's Mundy Pond Area.....	35,820	29,832	65,652
P.C. 1965-1781 d/Oct 4, 1965.....	Province of Newfoundland St. John's East.....	15,000 2,319,922	5,000 1,103,168	15,000 1,972,208
P.C. 1967-2215 d/Nov 20, 1967.....	Province of Nova Scotia Town of Amherst Central Section.....	170,085	6,140	113,384
P.C. 1967-82 d/Jan 19, 1967.....	Province of Nova Scotia City of Dartmouth.....	1,576,650	282,076	1,532,279
P.C. 1957-1728 d/Dec 26, 1957 P.C. 1961-784 d/Jun 1, 1961 P.C. 1967-1689 d/Sep 6, 1967 P.C. 1968-1814 d/Sep 24, 1968.....	Province of Nova Scotia City of Halifax Jacob Street.....	6,270,175	437,080	5,959,373
P.C. 1963-1182 d/Aug 14, 1963.....	Province of Nova Scotia City of Halifax Uniacke Square.....	1,763,000 9,779,910	75,221 800,517	1,678,768 9,283,804
P.C. 1968-2105 d/Nov 19, 1968.....	Province of New Brunswick City of Bathurst.....	12,446	1,375	12,446
P.C. 1968-680 d/Apr 10, 1968.....	Province of New Brunswick Town of Milltown.....	16,050	821	14,093
P.C. 1965-53d/Jan 13, 1965 P.C. 1970-771 d/May 5, 1970.....	Province of New Brunswick City of Moncton.....	160,250	135,000	156,704
P.C. 1960-503 d/Apr 13, 1960 P.C. 1965-12/1091 d/Jun 18, 1965 P.C. 1965-2138 d/Dec 1, 1965.....	Province of New Brunswick City of Saint John.....	2,391,120	1,570 CR	2,312,885
P.C. 1968-1331 d/Jul 17, 1968.....	Province of New Brunswick City of Saint John North End Area.....	11,072,519 13,652,385	1,800,364 1,935,990	5,422,410 7,918,538
P.C. 1967-395 d/Mar 2, 1967.....	Province of Quebec City of Levis Centre-Ville Area.....	16,250	2,216 CR	
P.C. 1963-225 d/Feb 8, 1963.....	Province of Quebec City of Montreal Victoriatown.....	1,622,708	32,429	1,268,074
P.C. 1968-1333 d/Jul, 1968.....	Province of Quebec Quebec Housing Corporation.....	28,022,125 29,661,083	6,478,595 6,508,808	10,284,470 11,552,544
	Province of Ontario City of Brockville.....	13,187	13,187	13,187

PRIVY COUNCIL—Continued

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

Authority	Agreement with	Estimated Contribution	Payments	To Date
P.C. 1970-461 d/Mar 17/70.....	Province of Ontario City of Cornwall.....	1,200,000	170,873	170,873
P.C. 1967-1656 d/Aug 30, 1967.....	Province of Ontario City of Hamilton Civic Square Area.....	12,641,000	3,406,736	8,603,510
P.C. 1964-1429 d/Sep 11, 1964.....	Province of Ontario City of Hamilton North End Project.....	4,707,000	241,134	2,478,226
P.C. 1970-1391 d/Aug 5, 1970.....	Province of Ontario City of Hamilton York Street Area.....	3,150,000	1,408,885	1,408,885
P.C. 1968-2105 d/Nov 11, 1968.....	Province of Ontario Town of Hespeler Eagles Nest Area.....	5,400	5,400	5,400
P.C. 1967-1135 d/Jun 8, 1967.....	Province of Ontario City of Kingston Sydenham Ward.....	39,985	5,852	42,060
P.C. 1970-461 d/Mar 17, 1970.....	Province of Ontario City of Kitchener.....	1,189,805	1,258	1,258
P.C. 1968-88 d/Jan 17, 1968.....	Province of Ontario Town of Lindsay.....	10,000	2,315	11,736
P.C. 1969-2009 d/Oct 21, 1969.....	Province of Ontario City of London.....	1,659,916	263,850	263,850
P.C. 1966-899 d/May 19, 1966.....	Province of Ontario United Townships of Neelon and Garson.....	5,000	550	3,895
P.C. 1969-1574 d/Aug 11, 1969.....	Province of Ontario City of Niagara Falls.....	139,175	29,242	29,242
P.C. 1968-327 d/Feb 22, 1968.....	Province of Ontario Township of North Grimsby.....	9,900	6,872	9,849
P.C. 1968-1024 d/May 29, 1968.....	Province of Ontario City of Ottawa Lower Town East.....	15,444,325	1,462,820	5,280,287
P.C. 1963-1801 d/Dec 12, 1963 P.C. 1965-272 d/Feb 19, 1965.....	Province of Ontario City of Ottawa.....	2,375,000	30,444	2,313,597
P.C. 1960-749 d/Jun 2, 1960.....	Province of Ontario City of Sarnia Bluewater Area.....	1,585,000	9,528	2,020,832
P.C. 1967-2068 d/Nov 2, 1967.....	Province of Ontario Township of Sarnia Bright's Cove Area.....	19,250	1,750	21,000
P.C. 1967-1991 d/Oct 19, 1967.....	Province of Ontario City of Sarnia Downtown District.....	28,900	7,238	40,888
P.C. 1969-1574 d/Aug 11, 1969.....	Province of Ontario City of Sault Ste Marie International Bridge Plaza.....	2,303,450	519,050	534,075
P.C. 1967-1341 d/Jul 12, 1967.....	Province of Ontario City of Sault Ste Marie Riverfront Area.....	723,295	214,811	263,033
P.C. 1968-373 d/Feb 29, 1968.....	Province of Ontario City of St. Catharines.....	55,675	12,500	42,500

PRIVY COUNCIL—Continued

CENTRAL MORTGAGE AND HOUSING CORPORATION—Continued

Authority	Agreement with	Estimated Contribution	Payments	To Date
P.C. 1967-395 d/Mar 2, 1967.....	Province of Ontario City of Sudbury Borgia Area.....	7,570,682	1,643,559	7,749,868
P.C. 1968-1330 d/Jul 17, 1968.....	Province of Ontario City of Port Arthur (Now Thunder Bay).....	2,699,861	756,151	1,214,444
P.C. 1967-2170 d/Nov 23, 1967.....	Province of Ontario Town of Timmins.....	18,300	18,300	18,300
P.C. 1964-437 d/Mar 26, 1964 P.C. 1966-837 d/May 13, 1967.....	Province of Ontario City of Toronto Alexandra Park Area.....	7,378,000	461,035	5,683,428
P.C. 1965-1448 d/Aug 11, 1965.....	Province of Ontario City of Toronto Napier Place (Now Don Mount Village).....	2,029,750	142,999	1,823,791
P.C. 1966-1710 d/Sep 8, 1966.....	Province of Ontario City of Toronto Kensington Area.....	50,750	4,736	50,750
P.C. 1968-88 d/Jan 17, 1968.....	Province of Ontario City of Toronto Downtown Area.....	58,880	30,958	58,285
P.C. 1966-1710 d/Sep 8, 1966.....	Province of Ontario City of Toronto Victoria Square Area.....	26,063	970	7,501
P.C. 1968-88 d/Jan 17, 1968.....	Province of Ontario City of Vanier Central Area.....	39,573	15,365	23,158
P.C. 1959-47 d/Jan 14, 1959.....	Province of Ontario City of Windsor.....	2,517,690 69,694,812	107,769 10,996,137	2,359,259 42,546,967
P.C. 1968-88 d/Jan 17, 1968.....	Province of Manitoba City of St. James Brooklands Area.....	33,788	10,225	33,788
P.C. 1970-1606 d/Sep 16, 1970.....	Province of Manitoba City of Winnipeg Manitoba Theatre Centre.....	600,000	600,000	600,000
P.C. 1961-1408 d/Sep 28, 1961 P.C. 1967-1991 d/Oct 19, 1967.....	Province of Manitoba City of Winnipeg Lord Selkirk Park Area.....	4,375,000	327,580	3,874,502
P.C. 1865-1963 d/Nov 1, 1965.....	Province of Manitoba City of Winnipeg Midland Railway Area.....	73,750 5,082,538	177 937,982	73,733 4,582,023
P.C. 1970-771 d/May 5, 1970.....	Province of Saskatchewan Town of Kamsack.....	17,626	17,626	17,626
P.C. 1966-404 d/Mar 10, 1966 P.C. 1968-1330 d/Jul 17, 1968.....	Province of Saskatchewan City of North Battleford Civic Plaza Area.....	215,475	519	4,517
P.C. 1965-1963 d/Nov 1, 1965.....	Province of Saskatchewan City of Regina Tuxedo Park Area.....	170,000 403,101	5,228 23,373	165,290 187,433
P.C. 1966-709 d/Apr 21, 1966.....	Province of Alberta City of Calgary Churchill Park Area.....	3,300,000	342,017	2,724,896
P.C. 1968-2049 d/Nov 5, 1968.....	Province of Alberta Improvement District No. 95 Cecilia Park.....	1,935	1,935	1,935

PRIVY COUNCIL—*Concluded*CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

Authority	Agreement with	Estimated Contribution	Payments	To Date
P.C. 1966-1203 d/Jun 30, 1966.....	Province of Alberta City of Edmonton Civic Centre Area.....	20,925	24,792	35,152
P.C. 1968-2105 d/Nov 19, 1968.....	Province of Alberta City of Medicine Hat.....	659,226	42,548	93,085
P.C. 1968-533 d/Mar 21, 1968.....	Province of Alberta Town of Peace River.....	15,925 3,998,011	3,675 414,967	19,425 2,874,493
P.C. 1967-1873 d/Oct 5, 1967.....	Province of British Columbia Village of Alert Bay.....	101,375	21,051	50,697
P.C. 1966-940 d/May 26, 1966.....	Province of British Columbia Corporation District of Burnaby.....	421,040	26,674	424,774
P.C. 1967-267 d/Feb 16, 1967.....	Province of British Columbia City of Dawson Creek.....	3,025	1,500	1,500
P.C. 1969-1574 d/Aug 11, 1969.....	Province of British Columbia Municipality of Delta Town of Ladner.....	145,215	102,597	102,597
P.C. 1967-908 d/May 11, 1967.....	Province of British Columbia City of Duncan.....	5,525	944	5,525
P.C. 1966-2462 d/Dec 29, 1966.....	Province of British Columbia Regional District of East Kootenay Village of Natal.....	1,046,105	215,720	797,942
P.C. 1969-1648 d/Aug 27, 1969.....	Province of British Columbia City of Port Coquitlam.....	143,873	64,547	64,544
P.C. 1967-6 d/Jan 4, 1967.....	Province of British Columbia City of Revelstoke.....	3,250	975	975
P.C. 1969-1648 d/Aug 27, 1969.....	Province of British Columbia District of Surrey Cloverdale Area.....	334,325	103,524	103,524
P.C. 1967-1991 d/Oct 19, 1967.....	Province of British Columbia City of Vancouver Mount Pleasant Area.....	126,755	1,239	170,724
P.C. 1960-862 d/Jun 23, 1960.....	Province of British Columbia City of Vancouver False Creek Area.....	2,621,709	245	1,488,134
P.C. 1964-1001 d/Jul 9, 1964.....	Province of British Columbia City of Vancouver Project 2.....	3,000,000	448,301	2,561,089
P.C. 1964-1895 d/Dec 10, 1964 P.C. 1965-1963 d/Nov 1, 1965.....	Province of British Columbia City of Vancouver Urban Renewal Scheme 3.....	111,000	13,088	101,613
P.C. 1967-1656 d/Aug 30, 1967.....	Province of British Columbia City of Vancouver Second Narrows Bridge Area.....	132,600	20,290	100,571
P.C. 1967-1839 d/Sep 28, 1967.....	Province of British Columbia City of Vernon.....	11,277	1,125	11,250
P.C. 1966-2152 d/Nov 17, 1966 P.C. 1966-2288 d/Dec 9, 1966.....	Province of British Columbia City of Victoria Rose - Blanchard Area.....	1,014,540 9,221,614	23,465 1,045,285	958,034 6,943,496
		\$143,813,376	\$ 23,766,227	\$ 87,861,506

PUBLIC WORKS

VOTE 20 MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES AND REVENUES FROM DREDGING BY PROVINCES

	Expenditures		Revenues	
	1970-71	1969-70	1970-71	1969-70
Newfoundland.....	606,427	616,997		19,971
Nova Scotia.....	136,614	143,443		
Prince Edward Island.....	288,530	344,338		
New Brunswick.....	178,775	141,404	500	
Quebec.....	589,816	588,632	54,169	24,138
Ontario.....	9,200	21,540		
Manitoba and Southern Saskatchewan.....	315,000	330,073	6,346	25,585
Alberta, Northern Saskatchewan and Northwest Territories.....	416,670	556,935	14,337	10,646
British Columbia and Yukon Territory.....	1,238,084	1,194,361	5,640	12,150
	\$3,779,116	\$3,937,723	\$80,992	\$92,490

Trans-Canada Highway—Contributions to the provinces
under the terms of the Trans-Canada Highway Act,
c. 269, R.S. as amended.

Province	Federal Contributions	
	1970-71	Total to Date
Newfoundland.....	9,606,951	127,448,328
Prince Edward Island.....	87,799	10,860,458
Nova Scotia.....	1,455,604	78,354,421
New Brunswick.....	4,152,779	95,418,728
Quebec.....	13,600,597	175,291,261
Ontario.....	5,674,000	143,699,134
Manitoba.....	946,749	22,592,201
Saskatchewan.....	1,263,518	19,255,667
Alberta.....	916,273	25,310,872
British Columbia.....	1,868,867	124,430,723
	\$ 39,573,137	\$822,661,793

Vote 30—Trans-Canada Highway

Construction through National Parks.....	\$151,600
Expenditures.....	\$141,050

Banff National Park.....	3,208
Glacier National Park.....	\$137,842

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES**

Location	Name of Building	1970-71 Expenditure	Location	Name of Building	1970-71 Expenditure
Light and Power			Light and Power—continued		
<i>Newfoundland</i>			<i>Ontario—Capital Region—continued</i>		
Pleasantville.....	Building 304.....	5,938	Ottawa.....	Animal Research Building— Experimental Farm.....	26,078
Pleasantville.....	Building 301.....	5,265	Ottawa.....	Archival Records—Tunney's Pasture.....	41,816
Pleasantville.....	Building 308.....	11,454	Ottawa.....	Area 4—Zone 1—Generally.....	56,284
Pleasantville.....	Building 815.....	9,521	Ottawa.....	Area 4—Zone 5—Generally.....	49,198
Pleasantville.....	Elizabeth Avenue and Whiteway St.	5,744	Ottawa.....	Atomic Energy—Tunney's Pasture..	7,449
Pleasantville.....	900 Block.....	6,100	Ottawa.....	"B" Building—Lisgar Street.....	20,735
Pleasantville.....	Parker's Pond.....	6,595	Ottawa.....	Brooke Claxton Building— Tunney's Pasture.....	52,360
St. John's.....	Sir Humphrey Gilbert Building.....	20,231	Ottawa.....	Cafeteria—Riverside Drive.....	8,887
St. John's.....	General Post Office.....	17,721	Ottawa.....	Canadian Broadcasting Corp.— Bronson Avenue.....	30,828
St. John's.....	Harbours Board Building.....	6,962	Ottawa.....	Canadian Commercial Disease Centre.....	14,241
<i>Nova Scotia</i>			Ottawa.....	Canadian Exhibition Commission... "C" Building—Driveway and Laurier.....	38,951
Dartmouth.....	Federal Building.....	8,754	Ottawa.....	Central Heating Plant—Cliff Street..	20,097
Halifax.....	Royal Bank Building.....	8,626	Ottawa.....	Central Pay Office Finance— Tunney's Pasture.....	47,999
Halifax.....	Sir John Thompson Building.....	29,873	Ottawa.....	Centre Block—Parliament Hill.....	39,100
Halifax.....	Federal Building.....	30,196	Ottawa.....	Chemical and Radio Active Ores— 555 Booth.....	62,298
New Glasgow.....	Federal Building.....	6,825	Ottawa.....	Clark Memorial Centre—Riverside Drive.....	33,766
North Sydney.....	Federal Building.....	7,176	Ottawa.....	Confederation Building— Wellington Street.....	19,820
Sydney.....	Federal Building.....	15,006	Ottawa.....	Conference Centre—Rideau Street..	32,752
Truro.....	Federal Building.....	7,097	Ottawa.....	Connaught Building.....	13,578
Yarmouth.....	Federal Building.....	7,220	Ottawa.....	Crain Building—270 Carling Avenue.....	16,683
<i>New Brunswick</i>			Ottawa.....	Daly Building—McKenzie Avenue..	76,636
Campbellton.....	Federal Building.....	5,636	Ottawa.....	Data Computer Centre—Tunney's Pasture.....	13,786
Fredericton.....	Federal Building.....	6,506	Ottawa.....	Dominion Bureau of Statistics.....	44,541
Fredericton.....	Post Office.....	7,476	Ottawa.....	East Block—Parliament Hill.....	103,034
Moncton.....	Federal Building.....	57,311	Ottawa.....	Engineering Research Building 94— EFC.....	16,129
Saint John.....	Customs Building.....	11,090	Ottawa.....	Environmental Laboratory—T.P.....	5,962
Saint John.....	Post Office.....	24,947	Ottawa.....	Food and Drug—Tunney's Pasture	18,595
Saint John.....	Sadim Building.....	5,909	Ottawa.....	Forest Products Laboratory.....	29,271
<i>Quebec</i>			Ottawa.....	Fuel Research Building—562 Booth	25,342
Montreal.....	N.F.B.—3155 Cote de Liesse.....	107,853	Ottawa.....	General Purpose Building—T.P.....	5,262
Montreal.....	Postal Terminal—715 Peel Street...	108,383	Ottawa.....	Geological Surveys—601 Booth.....	83,679
<i>Northern Ontario</i>			Ottawa.....	Geomagnetic Laboratory.....	44,302
Kenora.....	Federal Building.....	7,548	Ottawa.....	Greenhouse Headerhouse 50A— EFC.....	7,909
North Bay.....	Federal Building.....	10,693	Ottawa.....	Heating Plant—Heron Road.....	9,680
Sault Ste. Marie	New Federal Building.....	6,447	Ottawa.....	Heating Plant—Tunney's Pasture...	12,664
Sudbury.....	Federal Building.....	13,367	Ottawa.....	Heating Plant 78—E.F.C.....	6,491
Thunder Bay.....	"F".....	9,993	Ottawa.....	Heating and Pilot Plant (1)— Corktown Road.....	6,621
Thunder Bay.....	"P".....	7,227	Ottawa.....	Horticultural Building (55)—E.F.C.	59,905
<i>Ontario</i>			Ottawa.....	Hunter Building—Queen Street.....	5,300
Toronto.....	Terminal "A" and City.....	152,702	Ottawa.....	Insurance Building—Heron Road...	25,786
Toronto.....	Delivery Building.....		Ottawa.....	Jackson Building—Bank Street.....	9,825
Toronto.....	Mackenzie Building.....	101,655	Ottawa.....	Justice Building—Wellington Street	49,903
Toronto.....	City Delivery.....	21,287	Ottawa.....	Lampman Building—Slater Street..	15,492
Toronto.....	Meighen.....	22,204	Ottawa.....	Langevin Building—Wellington.....	5,691
<i>Western Region</i>			Ottawa.....	Language School—Carson Road....	10,055
Fort Churchill..	Crown-owned Buildings.....	385,107	Ottawa.....	Lorne Building—Albert Street.....	11,536
Winnipeg.....	General Post Office.....	79,737	Ottawa.....	Main Dairy Cattle Barn 88—E.F.C.	36,953
<i>British Columbia</i>			Ottawa.....	Mechanical Shops—556 Booth Street.....	5,552
Vancouver.....	G.P.O. Building.....	145,674			8,524
Whitehorse.....	Federal Building.....	97,399			
<i>Ontario—Capital Region</i>					
Arnprior.....	Arnprior College.....	7,288			
Bells Corners...	Ashton Press.....	5,639			
Brockville.....	Church and Buell Streets.....	6,245			
Cornwall.....	2nd and Sydney Streets.....	10,786			
Ottawa.....	"A" Building—Elgin Street.....	25,699			
Ottawa.....	Administration Building— 588 Booth.....	17,337			
Ottawa.....	Animal Breeding—Tunney's Pasture.....	6,741			

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PUBLIC AND MUNICIPAL SERVICES

Location	Name of Building	1970-71 Expenditure
Light and Power—continued		
<i>Ontario—Capital Region—concluded</i>		
Ottawa.....	Mechanical Test Lab.—568 Booth Street.....	16,337
Ottawa.....	Militia Stores—Driveway.....	7,002
Ottawa.....	Mortimor Building.....	6,185
Ottawa.....	National Capital Commission.....	5,247
Ottawa.....	National Library and Archives.....	93,961
Ottawa.....	National Museum—St. Laurent.....	17,255
Ottawa.....	National Press Building—Wellington Street.....	12,337
Ottawa.....	National Research Council (Sussex Drive).....	18,841
Ottawa.....	National Revenue Taxation—Heron Road.....	132,917
Ottawa.....	National War Museum—Sussex Drive.....	8,179
Ottawa.....	K.W. Neatby Building—E.F.C.....	58,744
Ottawa.....	Number 1 Supply Centre—Warehouse, P.P.....	28,325
Ottawa.....	Number 2 Temp. Building—Lyon Street.....	12,315
Ottawa.....	Number 3 Temp. Building—Wellington.....	13,290
Ottawa.....	Number 4 Temp. Building—Lyon Street.....	7,536
Ottawa.....	Number 5 Temp. Building—Preston Street.....	8,689
Ottawa.....	Number 6 Temp. Building—414 Sussex Drive.....	6,216
Ottawa.....	Number 8 Temp. Building—Preston Street.....	21,844
Ottawa.....	Ore Minerology Building—20, 30, 40 Lydia Street.....	9,147
Ottawa.....	Ornamental Plant Laboratory.....	13,203
Ottawa.....	Pharmaceutical Lab.—T.P.....	7,643
Ottawa.....	Plant Products Building (22) E.F.C.....	9,364
Ottawa.....	Postal "B"—Sparks Street.....	8,246
Ottawa.....	Postal Terminal—Alta Vista.....	74,487
Ottawa.....	Postal Terminal—Besserer Street.....	12,765
Ottawa.....	Post Office Purchasing—Riverside Drive.....	11,445
Ottawa.....	Post Office Workshop—Brookfield Road.....	12,862
Ottawa.....	Public Works Pumphouse—Heron Road.....	6,645
Ottawa.....	Radiation Laboratory—Riverside Drive.....	7,156
Ottawa.....	Rideau Hall—Sussex Drive.....	5,796
Ottawa.....	R.C.M.P. Headquarters.....	71,053
Ottawa.....	Saunders Building—E.F.C.....	9,680
Ottawa.....	Sir Alexander Campbell Building.....	41,653
Ottawa.....	Sir John Carling Building.....	73,195
Ottawa.....	Sir Leonard Tilley Building.....	39,577
Ottawa.....	Sir Charles Tupper Building.....	79,145
Ottawa.....	Standards Lab—Tunney's Pasture.....	14,688
Ottawa.....	Supreme Court—Wellington Street.....	25,773
Ottawa.....	Testing Labs—Riverside Drive.....	14,965
Ottawa.....	Trade and Commerce—Wellington.....	26,921
Ottawa.....	Veterans Affairs Records—Tunney's Pasture.....	51,126
Ottawa.....	Veterans Memorial (East).....	32,253
Ottawa.....	Victoria Museum—McLeod Street.....	11,150
Ottawa.....	Virology Lab Greenhouse 73—E.F.C.....	5,787
Ottawa.....	Virus Lab—Tunney's Pasture.....	13,406
Ottawa.....	West Block—Parliament Hill.....	29,351
Pembroke.....	Pembroke & McKay Streets.....	5,182

Location	Name of building	1970-71 Expenditures
Light and Power—concluded		
<i>Quebec—Capital Region</i>		
Hull.....	Animal House—Montpetit.....	10,178
Hull.....	Investor Syndicate.....	7,295
Hull.....	Language Centre—Bisson Street.....	6,314
Hull.....	National Printing Bureau.....	203,780
Hull.....	Post Office—Main Street.....	8,790
Miscellaneous....	(Capital Region) 230 Buildings.....	203,417
Garbage Removal		
<i>Capital Region</i>		
Ottawa.....	Miscellaneous Buildings.....	78,060
Snow Removal		
<i>Newfoundland</i>		
Pleasantville.....	Parker's Pond.....	5,122
<i>New Brunswick</i>		
Saint John.....	.....	7,259
<i>Capital Region</i>		
Ottawa.....	Language Centre.....	10,000
Ottawa.....	National Capital Commission.....	10,653
Ottawa.....	National Revenue Taxation.....	23,255
Ottawa.....	Postal Terminal.....	17,750
Ottawa.....	Post Office—St. Anne.....	10,350
Ottawa.....	Tourraine Training Centre.....	5,810
Steam		
<i>Newfoundland</i>		
Pleasantville.....	900 Block.....	45,174
<i>Western Region</i>		
Winnipeg.....	General Post Office.....	104,765
Water and Water Rates		
<i>Quebec</i>		
Montreal.....	N.F.B.—3155 Cote de Liesse.....	6,813
Montreal.....	Place du Canada.....	9,520
Montreal.....	Orpheum Building.....	5,321
Montreal.....	2085 Union Street.....	8,644
Montreal.....	Guy Metro.....	6,772
Montreal.....	2121 Sherbrooke West.....	6,025
<i>New Brunswick</i>		
Moncton.....	Federal Building.....	7,233
<i>Capital Region</i>		
Ottawa.....	"A" Building.....	6,675
Ottawa.....	Animal Breeding.....	10,883
Hull.....	Animal House.....	6,721
Ottawa.....	Area 4—Zone 1.....	44,916
Ottawa.....	Area 4—Zone 5.....	6,186
Ottawa.....	Arnprior College.....	8,665
Ottawa.....	Atomic Energy.....	13,865
Ottawa.....	Brooke Claxton Building.....	19,381
Ottawa.....	Central Heating Plant.....	12,295
Ottawa.....	Central Pay Office.....	7,454
Ottawa.....	Centre Block.....	10,878
Ottawa.....	Chemical Radioactive Ores.....	7,370
Ottawa.....	Confederation Building.....	6,763
Ottawa.....	Dominion Bureau Statistics.....	22,810
Ottawa.....	Food and Drug.....	6,112
Ottawa.....	Forest Products Laboratory.....	10,530
Ottawa.....	General Purpose Building.....	19,978
Ottawa.....	Geological Surveys.....	13,891
Ottawa.....	Heating Plant.....	12,970
Ottawa.....	Heating Plant—78 Experimental Farm.....	16,543

PUBLIC WORKS—Continued**ACCOMMODATION PROGRAM****PUBLIC AND MUNICIPAL SERVICES**

Location	Name of Building	1970-71 Expenditure
Water and Water Rates—concluded		
Capital Region—concluded		
Ottawa.....	Heating Plant—Heron Road.....	12,617
Ottawa.....	Justice Building.....	5,647
Ottawa.....	Mechanical Test Laboratory.....	15,568
Ottawa.....	Miscellaneous Buildings.....	158,790
Ottawa.....	National Library and Archives.....	5,301
Hull.....	National Printing Bureau.....	21,895
Ottawa.....	National Research Council.....	33,942
Ottawa.....	National Revenue Taxation.....	8,967
Ottawa.....	K. W. Neatby Building.....	8,411
Ottawa.....	Number 8 Temporary Building.....	5,575
Ottawa.....	Public Works Testing Laboratory....	5,767
Ottawa.....	Royal Canadian Mint.....	17,878
Ottawa.....	R.C.M.P. Headquarters.....	18,678
Ottawa.....	Sir John Carling Building.....	15,608
Ottawa.....	Supreme Court.....	9,293
Ottawa.....	Surveys and Mapping.....	10,120
Ottawa.....	Veterans Affairs Record.....	11,778
Ottawa.....	Veterans Memorial (East).....	12,712

ACCOMMODATION PROGRAM**MATERIALS AND SUPPLIES**

Provinces	Flags and Decorations	Petroleum Products	Fuel Oil	Office Machines and Equipment	Caretaking Supplies	Electric Fixtures	Fluorescent Tubes Light Bulbs	House Furnishings	Miscel- laneous
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	806	2,986	150,541	678	26,419	21,028	13,367	1,760	205,878
Nova Scotia.....	20	1,687	56,779	272	65,758	3,400	7,250		38,046
New Brunswick.....	957	42	63,938		21,299	625	7,522		47,879
Prince Edward Island.....		21	20,023		10,223	29	1,057		2,132
Quebec.....	3,923	3,954	377,270	1,095	117,261	91,755	72,756	4,414	674,625
Capital Region.....	6,634	10,169	1,125,823	8,457	167,399	144,557	64,267	223	131,747
Ontario Region.....	6,141	1,175	188,355	11,979	169,105	34,609	62,851	135	137,101
Western Region.....	7,807	59,146	821,665	2,080	103,966	35,374	37,071	2,065	905,547
British Columbia.....	2,155	14,129	194,201	10	47,183	23,707	22,601	12,671	1,070,565
London, England.....		173	16,235	22	1,629	4,059	4,580	594	6,852

ACCOMMODATION PROGRAM**MISCELLANEOUS**

Location	Name of Building	1970-71 Expenditure
Rental and Maintenance of Sound Equipment		
Capital Region		
Ottawa.....	House of Commons and Senate under Agreement Bell Canada was paid.....	439
	Under Agreement Hermes was paid.....	61,103
		\$61,542

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

PURCHASED REPAIR AND UPKEEP OF BUILDINGS

				Contracts over \$100,000			
Location	Name of Building	Contractor	Type of Work	Amount	Year Awarded	1970-71 Expenditure	Expenditure To Date
Quebec							
Montreal	Montreal Customs Bldg.	Tarzon Construction Inc.	General repairs	115,325	1970-71	109,833	109,833
Montreal	Montreal Customs Bldg.	Fenêtres and Vitraux	Window changes	405,883	1970-71	405,883	405,883
Montreal	Montreal Customs Bldg.	J. E. Duhamel Ltee	New washrooms	105,464	1970-71	105,464	105,464
Montreal	Montreal Postal Station "B"	Prieur Entreprises Inc.	Renovations	199,619	1970-71	140,669	140,669
Montreal	Rock Island Customs Building	Entreprises Delson Ltee	Repairs	112,053	1970-71	106,717	106,717
Capital Region							
Hull	National Printing Bureau	Crawford Contractors Ltd.	Repairs to roof	122,453	1970-71	122,453	122,453
Ottawa	Bourque Building	Immeubles Laurentian	General Alterations	178,306	1970-71	178,306	178,306

ACCOMMODATION PROGRAM

RENTALS

Location and Landlord	Space Occupied Sq. Ft.	Expenditure	Location and Landlord	Space Occupied Sq. Ft.	Expenditure
		\$			\$
<i>Newfoundland</i>			<i>Nova Scotia—continued</i>		
Badger			Dresden Arms Ltd.....	3,700	11,297
Gid Sacrey.....	1,160	5,916	Durham Leaseholds Ltd.....	22,174	134,087
Corner Brook			E.P.C. Cadn. Properties.....	13,077	80,257
Lundrigan Ltd.....	11,243	73,641	Franklyn & Herschorn Ltd.....	6,185	22,851
Curling			Halifax Developments Ltd.....	1,990	10,617
Elias N. Locke and Sterling A. Randell	1,300	5,580	Maritime Life Assurance Co.....	1,300	6,220
Grand Falls			Gordon Moser, H. Sable & R. Conter..	3,000	13,000
Provincial Government.....	1,300	6,500	National Harbour Board.....	109,084	151,369
Labrador City			H. A. Ritchie Grocery Ltd. (7 mos.)..	2,380	6,599
Carol Lake Shopping Centre.....	4,390	15,931	Second Lendorff (Canada) Ltd.....	4,675	14,218
Musgrave Harbour			Second Lendorff (Canada) Ltd.....	28,364	181,236
Provincial Government.....	1,250	5,625	Second Lendorff (Canada) Ltd.....	5,405	27,999
Ramea			Ada Zive, V. Dvara Levethal, Aaron Zive.....	7,472	36,768
J. Petite & Sons.....	1,071	5,194	Truro		
St. John's			R. H. Jones.....	2,211	9,794
Baine Johnston & Co. Ltd. (4 mos.)...	1,200	2,560	Mr. C. Ross Mitchel.....	2,000	6,500
Lundrigan Ltd.....	1,380	8,280	Yarmouth		
Wabush			J. K. Taylor.....	6,000	10,500
Wabush Enterprises Ltd.....	2,650	5,520			
Grand Falls.....	4,842	21,789			
<i>Nova Scotia</i>			<i>New Brunswick</i>		
Amherst			Bathurst		
Casco Ltd.....	7,411	17,391	Grove Hill Enterprises.....	9,645	42,920
Casey Realty Ltd.....	22,000	31,833	Caraquet		
Enamel Heating Products Ltd. (4 mos.)	12,563	10,400	La Federation des Caisses Populaires		
Bridgewater			Acadiennes Ltd.....	2,362	6,253
Gateway Realty Limited.....	3,024	9,374	Fredericton		
Dartmouth			Chippins Ltd. (July 1/70-Mar. 31/71)...	3,608	8,724
Joseph and Said Arab.....	3,250	12,187	M. & B. Holdings.....	3,563	16,991
City Centre Limited.....	5,500	27,880	Standard Investments.....	4,894	19,644
MacCulloch & Co. Ltd.....	9,600	32,480	Moncton		
Halifax			Gauvin Construction.....	25,000	36,250
Centennial Investments (1966) Ltd.....	31,408	194,228	MacSpear Investments.....	24,728	153,600
Centennial Investments (1966) Ltd.....	32,000	184,326	Terminal Centre Ltd.....	5,337	25,575
City of Halifax.....	7,854	9,000	Terminal Centre Ltd.....	34,099	170,725
Const. Assocn. of Nova Scotia.....	4,840	33,232	Oromocto		
Paul L. Davies.....	2,800	13,800	Town of Oromocto Dev. Corp.....	3,850	13,154
C. D. Davidson & Company.....	1,340	5,520	Saint John		
			Metropolitan Development.....	2,000	9,789

PUBLIC WORKS—Continued

ACCOMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure	Location and Landlord	Space Occupied Sq. Ft.	Expenditure
		\$			\$
<i>Quebec—Other Than Capital Region</i>			<i>Quebec—Other Than Capital Region</i>		
Ancienne Lorette			Montmagny		
Ville Ancienne Lorette.....	3,675	6,240	Jean Paul Bolduc.....	1,138	5,080
Baie Comeau			Montreal		
Les Entreprises Baie Comeau.....	4,928	24,000	Amherst Building Corporation.....	4,732	15,000
Beloeil			Arthree Corp.....	8,010	38,803
Mr. Hormedas Millaire.....	4,400	11,088	Arthree Corp.....	11,598	74,061
Boucherville			Asterna-Vie.....	4,113	23,820
Bupo Inc.....	13,937	66,478	Bank of Montreal.....	17,470	96,260
Chambly			Bonaventure Building.....	7,920	33,862
Place Chambly Ltee.....	1,600	6,933	Bonaventure Building.....	4,510	21,290
Chandler			Courrier M.H. Inc.....	4,384	35,600
Caisse Populaire.....	2,295	9,979	C.N.R. Co.....	202,374	275,000
Charlesbourg			C.N.R.....	16,034	9,141
Jean Claude Mathieu.....	4,012	14,157	Credit Foncier Franco—Can.....	9,000	40,950
Chateauguay			Dorchester University Holdings.....	15,859	57,569
Mr. Albert Reid.....	2,000	6,475	Fidelity Inv. Corp. Ltd.....	1,551	5,428
Chibougamau			Foundation Scottish.....	45,568	257,102
Coghlan Investments Ltd.....	1,810	5,430	Four Ten Investment Inc.....	4,683	15,220
Chicoutimi			Graphic Realty Inc.....	9,500	20,525
J. R. Theberge.....	11,850	32,253	Guy—Metro Inc.....	40,470	188,019
Mrs. Germaine Tremblay.....	1,974	8,930	Mr. Rejean Hudon.....	11,806	41,321
Cowansville			Immeubles Yvon Dalbec.....	4,304	20,000
W. M. Bradshaw.....	3,800	7,500	Leo Kolber.....	32,985	158,740
Hydro Quebec.....	2,236	5,398	Leo Kolber.....	23,372	18,503
Deux Montagnes			Leo Kolber.....	11,000	57,750
Stephen Dvorsky.....	1,420	9,175	Leo Kolber.....	3,214	19,477
Dollard-des-Ormeaux			Leo Kolber.....	8,896	54,444
Blue Haven Shopp. Village.....	2,930	6,959	Leo Kolber.....	5,191	27,253
Dorval			Leo Kolber.....	7,770	37,642
Timmins Aviation Term. Ltd.....	34,730	117,889	Leo Kolber.....	2,685	14,096
Yvanhoc Corp.....	1,900	9,060	Leo Kolber.....	3,942	6,899
Duvernay			Leo Kolber.....	12,982	26,235
Les Placements Centreville.....	10,450	40,760	Leo Kolber.....	5,210	2,180
Frobisher Bay			Lafleur Ltee.....	3,872	12,000
Dept. of Indian Affairs.....	3,043	30,430	Marathon Realities Co. Ltd.....	6,675	5,100
Gagnon			M.C.I. Management Ltd.....	47,276	222,608
Soc. de Prets et Placements.....	2,650	9,858	Montreal Ltd.....	63,500	24,914
Gaspe			Montreal Ltd.....	63,500	25,924
Les Immeubles Desrosiers Inc.....	4,033	3,387	National Harbours Board.....	8,367	27,890
Iberville			National Harbours Board.....	2,066	7,145
La Ville d'Iberville.....	5,562	25,029	National Harbours Board.....	2,406	6,784
Lachine			National Harbours Board.....	4,799	36,323
Cote St. Luc Bldg., Corp.....	13,891	27,091	National Harbours Board.....	2,608	5,433
Lac Megantic			National Harbours Board.....	7,250	3,021
La Fabrique de la Paroisse Ste-Agnes du Lac Megantic.....	2,960	15,995	National Harbours Board.....	12,613	63,065
Ville du Lac Megantic.....	2,280	5,237	National Harbours Board.....	10,455	41,667
L'Assomption			National Harbours Board.....	10,574	45,833
Centre Professionnel L'Assomption Inc.....	1,535	5,376	National Harbours Board.....	4,389	12,801
Laurent Gagnon.....	4,090	18,875	National Harbours Board.....	13,994	36,540
Laval			Orpheum Bldg. Invest. Ltd.....	51,345	201,484
Mr. Marcel Adams.....	2,787	12,681	Henri & J. P. Paquin & M. de Palma.....	10,585	23,465
Duvernay Shopp. Centre Inc.....	2,268	12,000	Parthenon Inv. Ltd.....	65,000	235,083
Immeubles G. L. Inc.....	3,560	18,475	Place Bonaventure Inc.....	11,811	108,220
855 Label Inc. & A. I. Miller Corp.....	4,900	14,040	Place Decarie Inc.....	61,754	284,860
Lavest Shopp. Centre.....	2,100	7,560	Place Victoria, St. Jacques Inc.....	8,360	29,028
Les Placements Centreville.....	10,100	40,400	Place Victoria, St. Jacques Inc.....	10,160	21,898
Lebel Sur Quevillon			Place Victoria, St. Jacques Inc.....	11,183	76,535
Mr. J. L. Allard Ltee.....	2,725	13,200	Ed Rapoport.....	21,400	78,110
Longueuil			Richelieu Entr. Ltd.....	15,096	59,834
Mayrand Ltd.....	6,811	21,000	St. Antoine Realty Co.....	2,697	5,429
Veronneau & Cie Ltee.....	17,876	68,584	Scott-Lasalle Ltd.....	5,000	23,000
Matagami			Services des Ondes.....	184	5,000
Mr. J. Y. Deslauriers.....	2,850	15,105	J. J. Shea Co. Ltd.....	9,500	24,592
			Soc Nationale de Fiducie.....	16,900	14,760

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure \$
<i>Quebec—Other Than Capital Region</i>		
Terminal Warehouse Division of Can. Steamship Lines Ltd.....	44,413	21,910
Treitel Ent. & Frankel Ent.....	14,345	62,616
Trenver Properties Ltd.....	2,086	9,908
Turcot Plant Holdings Ltd.....	20,800	14,400
Tynevale Investments.....	10,930	56,310
Turich Construction Ltd.....	6,955	24,620
Outremont		
Value Development.....	15,600	103,740
Pte-aux-Trembles		
C.A.G.R. Holding Inc.....	9,980	43,882
Pte-Claire		
Lakeshore Shopp. Plaza.....	2,004	9,920
Louis B. Magil.....	20,290	85,890
Port Cartier		
Mme Gabrielle Pelletier.....	1,500	5,860
Quebec		
Marcel Adams.....	1,500	29,696
Marcel Adams.....	3,323	17,028
Marcel Adams.....	5,636	24,626
Canadian Interurban Prop.....	6,673	16,016
Real Hamel Const. Inc.....	3,264	11,152
Les Immeubles St. Rock Inc.....	27,160	128,196
National Harbour Board.....	262,273	15,230
Rimouski		
Construction St. Hilaire.....	16,340	62,320
Trust General du Canada.....	1,900	6,650
Roberval		
St. Joseph St. Building Inc.....	1,680	5,460
Ste Adele		
Mr. Joseph Nemic.....	2,230	11,450
Ste Agathe des Monts		
Mr. Yvan Charbonneau.....	1,641	6,158
St. Eustache		
Place St. Eustache Ltée.....	2,324	15,108
Ste Foy		
Edifice Mayrand Inc.....	2,650	9,261
Les Immeubles Debrano Inc.....	2,327	9,368
Les Immeubles Debrano Inc.....	1,336	3,791
Real Hamel Const. Inc.....	1,544	2,500
Nadeau & Frères Ltée.....	5,184	8,640
St. Hubert		
Mr. Henri Negre.....	2,925	14,640
St. Isidore de Laprairie		
Joseph André & O. S. Lanctôt.....	1,100	5,050
St. Jerome		
Germain Johnson & Claude Desjardins	11,872	37,780
St. Laurent		
Nordic Development Corp.....	107,000	110,683
Parthenon Investments Ltd.....	19,200	50,000
Mr. Edward Rapoport.....	39,495	59,242
Louis Schreiber, David & H. Schreiber	9,500	26,125
St. Leonard		
Maumax Properties.....	6,388	11,112
Ste Thérèse de Blainville		
Les Immeubles Blainville.....	5,547	18,772
Sept Iles		
Edifice Laure Inc.....	3,000	12,000
Les Entreprises Cunial Ltée.....	3,616	16,633
Shawinigan		
Immeubles Gendron Inc.....	25,390	33,485
Sherbrooke		
Leon Entreprises Ltd.....	1,600	6,606
Sherbrooke Credit Inc.....	10,950	41,610

Location and Landlord	Space Occupied Sq. Ft.	Expenditure \$
<i>Quebec—Other Than Capital Region—concluded</i>		
Sillery		
Ludigec Inc.....	2,625	5,340
Trois-Rivières		
Edifice Place Royale Inc.....	12,640	53,440
The Morgan Trust Co.....	9,300	35,102
Val d'Or		
Mr. Geo. H. Bouchard.....	8,400	33,960
Victoriaville		
Les Immeubles Jaron Inc.....	4,750	5,640
Westmount		
Palevski-Alper-Funstein-Bank of N.S...	12,973	57,329
Value Development Inc.....	14,679	102,864
<i>Quebec—Capital Region</i>		
Hull		
Avilla Côté.....	8,110	9,000
Hull Investment Syndicate.....	8,010	32,841
Immeubles Laurentian Realities.....	136,068	198,805
Pte-Gatineau		
La Corporation des Pères Eudistes de la province de Québec.....	38,910	37,433
Rouyn		
Lachapelle.....	6,800	28,914
Shawville		
Kigiak Management Development.....	2,220	544
Kigiak Management Development.....	2,200	2,975
<i>Ontario—Other Than Capital Region</i>		
Agincourt		
Glen Watford Plaza Ltd.....	3,870	16,739
Ansonville		
Norbert L. Grenier.....	1,515	6,396
Barrie		
Consolidated Building Corp. Ltd.....	3,500	17,500
Mrs. Josephine Scaletta.....	3,065	10,395
Town Talk Stores Ltd.....	3,567	7,803
Belleville		
Amplifone Canada Ltd.....	5,650	4,100
Olympia & York.....	61,000	234,920
Blenheim		
Town of Blenheim.....	3,500	8,000
Brampton		
Queen's Square Bldg. Ltd.....	6,944	29,188
Bramalea		
Bramalea Consolidated Development Ltd.....	2,178	761
Burlington		
Bunton Investments Ltd.....	1,752	7,500
C. Cullis Const. Ltd.....	9,898	15,818
J. J. H. Drafting Service Ltd.....	2,095	5,019
Marydale Construction Co. Ltd.....	2,824	11,578
Clarkson		
Clarkson Holdings Ltd.....	7,175	17,780
Concord		
Bonneville Homes Ltd.....	2,076	10,380
Don Mills		
Danforth Holdings Co.....	51,597	102,012
Olympia & York Development Ltd.....	133,155	610,000
Dowling		
Robert R. Phillips.....	1,336	6,293
Downsview		
Finduff Construction Ltd.....	6,240	11,289
Finduff Construction Ltd.....	9,750	16,650
Flanken Holdings Ltd.....	5,586	19,656

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure	Location and Landlord	Space Occupied Sq. Ft.	Expenditure
		\$			\$
Ontario—Other Than Capital Region			Ontario—Other Than Capital Region—continued		
W. & M. Fleisher & M. Greenstein.....	21,400	38,238	Norval		
Al Jenson Ltd.....	43,450	87,535	Charles D. Carney.....	1,078	3,050
W. A. Construction Co. Ltd.....	4,720	11,401	Orillia		
Etobicoke			Ross and Robert Sanderson Realty		
The Manufacturers Life Insurance			Ltd.....	4,900	12,655
Company.....	5,099	31,200	Oshawa		
Montgomery Road Professional Bldg.			Canadian Interurban Properties Ltd.....	5,849	25,740
Ltd.....	2,850	7,125	Peterborough		
Montgomery Road Professional Bldg.			Denbar Investments Ltd.....	1,375	6,188
Ltd.....	2,300	11,200	Red Lake		
Guelph			Andrew Novak.....	1,950	5,562
Canada Trust.....	4,000	10,760	St. Catharines		
Guelph Terminal Co.....	19,088	16,999	Grantham Shopping Plaza.....	8,000	24,000
St. Ignatius College (9 mos.).....	10,800	9,508	Langham Investments.....	1,200	5,460
St. Ignatius College (3 mos.).....	33,220	44,320	Provincial Gas Company.....	1,640	6,858
Hamilton			Trendline Construction.....	6,200	23,416
Frasmet Holdings Ltd.....	16,700	82,356	Yield Investments.....	2,158	14,415
The Hamilton Harbour Commissioner			Sault Ste. Marie		
Harnox Holdings Ltd.....	4,412	11,120	Camston Ltd.....	4,478	15,600
Mr. Herbert Lashmar.....	3,572	1,116	Camston Ltd.....	4,326	11,865
Al Levy (in Trust).....	6,541	15,300	Coronation Credit (Ontario) Ltd.....	4,910	20,604
New Undermount Investments Ltd.....	17,648	81,180	Scarborough		
Richwill Investments Ltd.....	4,284	21,848	Elane Plaza.....	2,500	10,140
Islington			J. Gossen & Harry Silver.....	7,952	17,000
Jericho Investments Ltd.....	32,000	134,954	Imperial General Properties.....	50,274	50,274
Kingston			Lasalle Dairy Ltd.....	18,486	57,540
Edifax Development Co. Ltd.....	4,916	6,760	Naunton Ltd.....	9,745	5,331
Edifax Development Co. Ltd.....	11,468	15,768	Ring Road Plaza Ltd.....	2,241	4,850
Greenwood Brothers Ltd.....	5,300	19,824	Snowdrift Holdings Ltd.....	4,304	23,100
Greenwood Brothers Ltd.....	10,685	39,895	Toronto Dominion Bank.....	2,900	4,000
Greenwood Brothers Ltd.....	5,838	21,996	Trans-Bay Investments Corp. Ltd.....	8,000	20,000
Uscan Development Corp. Ltd.....	5,480	23,290	Stoney Creek		
Thomas J. Zakos.....	4,048	14,496	Gray 8 Plaza Ltd.....	914	5,358
Kitchener			Sudbury		
Abraham Rosenburg.....	1,838	6,959	Blendcraft Const. Ltd.....	12,270	63,275
Richard Wilkens.....	18,572	18,571	Bradley Development Ltd.....	6,177	27,730
Lambeth			Canadian Interurban Properties Ltd.....	1,960	8,327
Elcano Acpt. (4 mos.).....	1,865	6,528	Rains Meat Market Ltd.....	1,090	6,540
Lasalle			Stevens Bldg. Ltd.....	6,903	28,053
Martin Rohats.....	1,336	5,100	William Zaitz.....	1,500	5,625
London			Thornhill		
Argyle Mall Mgt.....	2,000	8,799	Lyle Sparks Investments Ltd.....	3,881	16,070
Canadian Corporations Assn.....	2,044	9,600	David Moussa & Nija Perryzade.....	4,997	14,600
Forthbridge Development.....	4,628	25,613	Timmins		
Huron Park Med. Dental (9 mos.).....	5,393	22,006	Senator Hotels Ltd.....	3,000	14,600
Link Holding Ltd.....	16,300	30,020	Toronto		
Montreal Trust.....	23,711	120,000	Adams Furniture Co. Ltd.....	4,827	54,420
North American Autom. (2 mos.).....	6,794	7,316	Assumption Investments Ltd.....	3,000	9,750
Oxlea Investments Ltd.....	23,162	114,999	Mr. Hyman Atlin.....	14,074	24,614
Postian Realty.....	1,504	5,865	131 Bloor West Ltd.....	5,100	18,105
Sil-Joe Holdings Ltd. (4 mos.).....	4,550	7,817	342 Bloor West Ltd.....	3,713	15,409
Thiel Real Estate (3 mos.).....	3,840	6,711	Canadian National Exhibition.....	105,585	19,600
Tri Deb Ltd. (10 mos.).....	7,658	27,417	Chalmar Properties Ltd.....	7,873	34,936
Malton			College Flair.....	3,327	59,598
Dept. of Transport.....	6,950	26,739	Cooperators Insurance Assn.....	5,100	3,320
Wig-Mar International Investments			Davenport Management.....	3,540	15,629
Ltd.....	7,900	36,000	E. W. Dempster.....	5,066	12,867
Markham			Dundas Pacific Holdings Ltd.....	35,280	79,000
Glen Harnock Ltd.....	4,425	11,042	Essex House Properties Ltd.....	6,300	33,863
Mississauga			Front Trinity Development Corp. Ltd.....	2,785	13,925
Allied Towers Merchants.....	2,858	11,500	Fern Horourtz.....	10,457	19,868
Cooksville Investments Co. Ltd.....	12,810	95,004	Imperial General Properties Ltd.....	23,578	32,213
Violet Copeland.....	3,705	11,409	Imperial General Properties Ltd.....	50,000	256,680
			The Imperial Life Assurance Co.....	3,717	22,488

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure	Location and Landlord	Space Occupied Sq. Ft.	Expenditure
\$			\$		
Ontario—other than Capital Region—concluded			Ontario—Capital Region—continued		
Jocar Holdings Ltd.....	8,485	30,000	H. Addleman, Betcherman.....	4,453	13,359
Kinhurst Investments Ltd.....	17,875	54,731	Albert Realities.....	29,607	97,016
V. G. & A. Marchesari.....	2,827	8,000	Allan & Ad. Carswell.....	8,200	11,000
Medical-Dentical Syndicate.....	2,422	33,466	R. W. Ashton.....	31,940	82,000
Melia Development Ltd.....	12,400	30,350	R. A. Beamish.....	22,558	70,524
M.E.P.C. Canadian Properties Ltd.....	10,824	55,477	Béchar d Investments (North Bay).....	28,300	76,869
Midell Estates Ltd.....	8,777	8,482	Billicliff Limited.....	37,357	50,633
Norapp Investment Ltd.....	2,500	5,250	Billicliff Limited.....	1,600	21,600
O.K. Parking Stations Ltd.....	5,820	13,608	Bisonott Holdings Ltd.....	19,735	50,346
Olympia & York Developments Ltd.....	126,825	692,000	R. Blackburn (1962) Ltd.....	66,999	228,967
Ontario Stock Yards Board.....	1,620	10,833	Bona Building and Management.....	128,100	670,387
Parrissa Investments Ltd.....	4,725	25,515	C. J. Booth Estate.....	36,990	145,004
Pentland & Baker.....	5,100	22,316	Boyd Moving and Storage.....	18,377	40,246
Profile United Realty Holdings Ltd.....	34,233	71,290	Brouse Holding Ltd.....	9,775	12,708
Revenue Properties Co. Ltd.....	7,860	23,717	Campeau Construction.....	328,087	1,300,154
Scarstate Holdings Ltd.....	11,331	23,150	Campeau Construction.....	17,730	79,552
The Standard Life Assurance Co.....	11,990	62,890	Campeau Construction.....	219,875	1,094,966
Sunnybrook Hospital.....	26,000	55,358	Campeau Construction.....	295,168	1,478,197
Sussman Properties Ltd.....	8,786	25,230	Canadian General Electric Co.....	15,000	3,280
Sussmill Investments Ltd.....	5,280	7,607		13,698	6,849
Terminal Warehouses Ltd.....	20,530	28,001	Carlingwood Properties Ltd.....	10,405	25,609
Toronto-Dominion Centre Ltd.....	1,042	9,563	Carlingwood Shopping Centre.....	20,000	85,325
Toronto-Dominion Centre Ltd.....	1,261,423	681,420	Carleton Refrigerating and Cold Storage Limited.....	70,326	97,240
Toronto-Dominion Centre Ltd.....	4,276	23,062	Cebow Holdings.....	19,305	86,756
Toronto-Dominion Centre Ltd.....	2,575	21,000	Charles Ogilvys.....	26,350	92,120
Toronto-Dominion Centre Ltd.....	1,030	2,902	John Cipera.....	9,582	38,459
The Toronto Harbours Commissioners.....	25,560	35,000		948	3,350
The Toronto Terminal Railways Co.....	100,627	85,739		2,578	1,419
Triton Centres Ltd.....	1,313	8,863	City Centre Development.....	63,479	233,884
A. Weiss Investments Ltd.....	10,400	32,000	Civil Service Co-op Credit Society.....	13,137	50,965
Westplants Realty Co. Ltd.....	9,510	30,830	Commonwealth Realty.....	4,738	117,831
Trenton				1,554	803
Kinney Motors Ltd.....	4,300	11,220	John Connelly.....	23,393	35,323
Waterloo			J. E. Copeland.....	55,000	230,000
Paragon Construction (5 mos.).....	1,125	42,767	Corbet Investments.....	6,463	25,133
Stamen Investments Ltd. (11 mos.).....	3,582	8,005	Corbet Investments.....	9,936	30,736
West Hill			G. E. Crain Estate.....	5,800	13,879
Skua Corporation Ltd.....	5,095	33,230	Custom Craft Marine Canada.....	43,735	118,002
Weston			Cyrand Investments.....	125,325	586,101
Daltanne Construction Ltd.....	2,760	9,199	Darmont Holdings.....	12,466	42,426
David and Fanny Saunders.....	6,641	25,897	Devonshire Investments Ltd.....	56,056	272,309
Willowdale			D. M. & M. Realty Co.....	10,568	7,926
Bayview Summit Development.....	5,224	15,510	Dustbane Entreprises.....	14,300	61,490
Cummer Yonge Investments Ltd.....	2,050	11,000	Dustbane Dominion Bldg. Ltd.....	87,812	409,720
Kipling Towne House Development Ltd.....	3,788	23,142	Etron Limited.....	15,900	52,470
Select Properties Ltd.....	5,570	28,837	M. A. Fitzsimmons.....	41,000	14,496
Tormore Properties Ltd.....	5,280	26,137	Fourty-five Rideau Realty.....	4,282	18,486
Woodbine-Sheppard Shopping Centre Ltd.....	1,907	1,477	Freedman and Freedman Holdings.....	42,016	113,625
Ontario—Capital Region			Freedman Realty.....	10,582	42,836
Bells Corners			Freedman Realty.....	19,140	69,973
Armand Lanctot.....	6,181	21,082	Gerku Investments.....	32 Acres	252,903
Brockville			Gillin Engineering & Construction Ltd.....	88,160	316,012
Brockville Shopping Centre Ltd.....	2,700	9,720	Herman Goldstein.....	35,074	155,379
Industrial Avenue Realities Ltd.....	37,136	42,600	Hugh Grant.....	13,804	35,807
Cornwall			Haberman JA HS.....	2,600	9,885
Capri Hotel Association.....	5,500	7,417	Hanover Estates.....	8,925	33,430
Cornwall Columbus Club.....	6,816	11,360	Henry Birks & Sons.....	21,955	76,990
H. G. Lough.....	5,278	24,504	Holcan Ltd.....	128,658	625,819
One-Thirty-Second Street East Limited East Ltd. (1/1/71—31/3/71).....	15,693	42,867	Hyman & Lewin.....	29,700	34,253
	3,700	4,476	Fitzsimmons.....	22,277	51,327
Ottawa			Immeubles Laurentian Realities.....	227,149	738,089
Abrams Realty.....	26,467	36,076	Immeubles Laurentian Realities.....	308,262	961,315
			Iruok Investments.....	19,766	70,000

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure
		\$
<i>Ontario—Capital Region—continued</i>		
Jelnor Holdings Ltd.....	25,997	133,779
Charles Johansson.....	19,580	26,041
Kenson Construction.....	4,931	7,947
	30,681	128,561
M. Levin.....	12,730	19,500
Levine Realty.....	43,630	150,849
L'Institut Canadien Francais d'Ottawa	5,808	22,651
David and Joyce Loeb.....	60,000	234,000
Lumor Interests.....	9,993	41,471
M.E.P.C. Canadian Properties.....	7,533	31,707
Metcalfe Realities.....	6,730	34,426
Metcalfe Realities.....	64,737	282,196
	1,500	16,725
Metcalfe Realities.....	98,890	394,600
Metcalfe Realities.....	78,331	308,262
	1,920	4,760
Metcalfe Realities.....	910	2,901
	3,020	117,395
Metcalfe Realities.....	14,999	26,056
Micro Systems Interests Ltd.....	23,036	15,815
Narono Holdings.....	110,328	486,696
North Cooper Ltd.....	18,786	33,267
National Capital Commission.....	13,984	34,960
National Capital Commission.....	12,000	28,252
National Capital Commission.....	2,575	858
	534	890
National Capital Commission.....	5,409	10,593
National Capital Commission.....	15,000	22,500
National Capital Commission.....	9,044	31,202
National Capital Commission.....	98,563	168,663
National Capital Commission.....	16,454	20,567
National Capital Commission.....	36,224	48,727
O'Connor Realities.....	11,573	47,012
One Seventy One Slater Realty.....	48,400	217,316
	7,395	21,889
	41,681	34,485
	2,692	3,560
	44,310	71,213
	44,310	29,141
One Sixteen Lisgar Realty.....	28,851	124,667
One Sixty One Realty Ltd.....	126,480	517,883
Ottawa Commercial Realities.....	183,726	843,388
	183,726	48,200
Ottawa Commercial Realities.....	189,775	665,300
Ottawa Commercial Realities.....	16,133	38,749
Ottawa Commercial Realities.....	131,166	586,989
Ottawa Elgin Investments.....	44,008	57,761
	44,008	10,128
	44,008	38,507
	2,560	777
	11,376	38,934
Pebb Enterprises.....	26,727	128,290
Pebb Enterprises.....	10,164	54,319
Regina Properties Ltd.....	64,855	276,802
Retno Limited.....	25,730	88,750
Rideau Club.....	5,088	13,992
A. J. Rosenberg & Rosenblood.....	40,285	160,328
Royal Canadian Legion.....	22,770	79,903
Royal Canadian Legion.....	11,368	43,653
Sanco Limited.....	21,774	91,451
Saxe Realty.....	6,640	22,742
S. B. F. Management Ltd.....	24,000	87,485
Sherdin Investments.....	23,025	73,665

Location and Landlord	Space Occupied Sq. Ft.	Expenditure
		\$
<i>Ontario—Capital Region—concluded</i>		
Spartan Aero Ltd.....	9,590	7,538
	5,076	1,613
Sperry Gyroscope.....	22,000	58,962
St. Lukes Lutheran Church.....	8,000	20,800
Surgenor Motors Ltd.....	6,364	12,515
Triumph Construction.....	141,768	574,197
	9,756	42,801
Gaston Tillman.....	7,155	8,900
Three Three One Cooper Ltd.....	24,250	96,861
Two Hundred Elgin.....	118,330	431,008
Two Ninety Five Albert St. Limited....	25,011	56,984
Two Seven Five Realty.....	1,770	1,991
	189,574	909,058
Union du Canada Assurance.....	49,200	226,483
Union of National Defence Employees	4,370	1,293
	13,110	23,270
Union Properties Ont. Ltd.....	28,884	55,913
	28,884	10,000
Joseph Vagner.....	3,962	15,667
Westcliffe Investments.....	9,522	18,820
	9,522	3,549
Zeev Vered, Sarah Vered, Besner,		
Schwartz.....	38,215	87,162
Zeev Vered & Besner.....	31,920	114,403
Perth		
Baylin.....	7,100	6,000
Petawawa		
Clouthier.....	2,400	6,785
Vanier		
Bona Building & Management.....	40,500	181,845
Dampousse Ltd.....	11,594	19,710
Dampousse Ltd.....	13,946	26,000
Landriault Interests.....	7,597	11,769
McArthur Shopping Centre Ltd.....	8,725	30,992
Robert Morel.....	8,364	21,328
Seguin & Labrie.....	4,500	5,200
Manitoba		
Brandon		
Sutherland Agencies Ltd.....	2,820	11,100
Carberry		
Duncan James Grierson Glen Percy		
Sutherland.....	1,839	4,698
Gillam		
Manitoba Hydro.....	1,380	5,934
Gimli		
Lanark Construction Co.....	2,915	12,324
Morris		
Lanark Construction Co.....	1,904	6,051
Russell		
Lanark Construction Co.....	4,900	19,033
St. Lazare		
J. L. Guay.....	1,220	5,181
Selkirk		
Ralph Walteson & Minnie Walteson	2,500	6,660
Snow Lake		
Dr. Bernard Atnikov.....	2,200	10,285
Thompson		
Thompson Leasehold Ltd.....	1,660	8,472
Winnipeg		
Andermain Investments Ltd.....	1,200	1,425
Asta Investments Construction Ltd.....	5,050	9,830
Cadomin Bldg. Ltd.....	5,700	14,035
Canadian National Railways.....	6,110	5,400

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure \$
Manitoba—concluded		
CanPac Enterprises Ltd.....	5,000	5,985
CanPac Enterprises Ltd.....	6,720	18,920
CanPac Enterprises Ltd.....	1,320	2,763
CanPac Enterprises Ltd.....	1,635	550
Carlton Construction Co. Ltd.....	22,000	29,791
Credit Foncier Franco-Canadian.....	1,450	2,665
Credit Foncier Franco-Canadian.....	1,450	4,578
Ernst Liddle & Wolfe Ltd.....	1,270	1,425
Fairview Corporation Ltd.....	1,068	4,406
Graham Investments Ltd.....	1,500	2,500
Graham Investments Ltd.....	13,550	48,180
Great Western Investments Co. Ltd.....	6,542	25,680
Great Western Investments Co. Ltd.....	1,645	1,860
Great Western Investments Co. Ltd.....	1,645	3,888
Hanover Estates Ltd.....	3,510	12,983
Investors Syndicate Ltd.....	2,220	5,550
Kennedy Investments Ltd.....	5,220	5,200
LaPorte Realty Ltd.....	6,940	18,375
Madison Development Ltd.....	2,200	7,704
University of Manitoba.....	68,180	325,560
Marvin Investments Ltd.....	19,245	59,416
Midwest Construction Ltd.....	4,988	4,572
William H. McWilliams.....	6,750	15,420
North West Management Co. Ltd.....	1,880	2,925
Oxhold Properties Ltd.....	3,949	10,535
Oxhold Properties Ltd.....	3,949	7,896
Oxford Leaseholds.....	23,902	127,738
P.O.Q. Ltd.....	4,585	17,196
Bernard Remis.....	3,500	8,100
St. James Industrial Park Ltd.....	4,125	20,557
Standard Life Assurance Co.....	1,980	8,777
Claire M. Thompson & Hyman Myers	3,142	5,483
Winnipeg International Airport.....	2,309	5,195
Saskatchewan		
Cadillac		
T. Edgar Knutson.....	1,040	5,016
Frontier		
T. Edgar Knutson.....	1,040	5,016
Lac La Ronge		
Henry N. Hegland.....	1,408	5,039
Lanigan		
Carlton Trail Investments.....	6,503	24,256
North Battleford		
Maher Agencies Ltd.....	5,184	20,736
Prince Albert		
F. W. and I. F. Moore.....	1,863	5,589
Northern Drug Co. Ltd.....	2,700	10,140
Rowe Block Ltd.....	6,720	21,642
Carl Zurowski.....	2,200	6,500
Regina		
Dollar Land Corp. Ltd.....	30,085	118,215
Dollar Land Corp. Ltd.....	5,014	2,507
Dr. A. E. Eistetter.....	4,440	18,000
Financial Building Ltd.....	29,940	125,146
Garnet Russell Barlow.....	4,145	17,794
Hill Building Ltd.....	2,760	5,037
Hill Building Ltd.....	10,040	35,642
Imperial Oil Ltd.....	5,651	17,895
Marathon Oil Co.....	5,443	13,335
Marathon Oil Co.....	1,709	7,605
National Property Development (Regina) Ltd.....	18,613	64,518
Niesner-Kraft.....	2,200	6,784

Location and Landlord	Space Occupied Sq. Ft.	Expenditure \$
Saskatchewan—concluded		
Regina Midtown Centre Ltd.....	3,385	18,000
Rousseau Holding Ltd.....	4,237	11,500
Saskatchewan Economic Dev. Corp.....	3,600	6,480
Saskatchewan Economic Dev. Corp.....	3,600	2,160
Saskatchewan Wheat Pool.....	1,524	6,091
Western Realty Projects Ltd.....	3,421	1,511
Saskatoon		
Great West Life Assurance Co. Ltd.....	3,076	12,636
Roy Victor Maber.....	1,845	7,000
Management Associates Ltd.....	5,645	23,100
Montead Industries Ltd.....	1,600	5,360
Niesner-Kraft Enterprises.....	4,600	13,110
Spadina Holdings Ltd.....	8,085	26,500
Struction Investments Ltd.....	5,260	10,783
Yorkton		
Promotion Ideas Ltd.....	4,773	15,512
Alberta		
Calgary		
Thomas D. Barnes.....	4,692	22,640
Thomas D. Barnes.....	9,050	23,500
City of Calgary.....	6,325	25,000
Calgary Power.....	12,565	57,548
Cambritan Development.....	3,900	10,800
Chinook Shopping Centre.....	4,380	14,454
Harry Cohen.....	4,200	18,000
Harry Cohen.....	3,377	850
Harry Cohen.....	2,656	1,952
Colistan Investments.....	3,440	11,395
Danish Canadian Club.....	6,076	19,342
David Dyrholm.....	2,500	13,900
Glendale Properties.....	3,658	9,145
J.D.S. Buildings Ltd.....	6,200	38,160
Knowlton Realty.....	5,007	22,935
Marathon Realty.....	14,508	12,090
Marathon Realty.....	14,952	2,453
MacLeod Mall Center.....	3,500	17,325
Petro Chemical Buildings.....	6,350	29,845
Petro Chemical Buildings.....	4,696	24,727
Prince Hotel Ltd.....	2,375	10,583
Southwest Holding Holem Ltd.....	6,130	25,355
Springfield Development.....	29,000	49,010
L. Superstien.....	41,625	98,354
Tropical Investments.....	4,968	27,210
United Management.....	3,557	17,785
Carmangay		
J. Juergensen.....	1,054	5,532
Drayton Valley		
Pembina Projects Ltd.....	2,228	11,145
Drumheller		
Nu-West Homes.....	50,000	91,764
Henry Adler, M. Martineau.....	6,279	26,273
Duchess		
J. Juergensen.....	1,054	5,532
Edmonton		
Mrs. H. Achtem, Mrs. K. Rizum, Mrs. D. Achtem.....	6,076	16,769
Alberta Government Telephones.....	26,584	30,014
Andy's Construction Ltd.....	7,023	18,938
Anorac Holdings Ltd.....	2,700	7,200
Baker Properties Ltd. & Alta-West Construction Ltd.....	14,500	69,600
Baker Properties Ltd. & Alta-West Construction Ltd.....	1,320	5,690

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Continued

Location and Landlord	Space Occupied Sq. Ft.	Expenditure	Location and Landlord	Space Occupied Sq. Ft.	Expenditure
<i>Alberta—concluded</i>		\$	<i>Northwest Territories—concluded</i>		\$
Baker Properties Ltd. & Alta-West Construction Ltd.....	1,886	1,521	Hay River Kee-Lok Holdings Ltd.....	21,000	42,130
Baker Properties Ltd. & Alta-West Construction Ltd.....	15,425	10,371	Lenrice Engineering Ltd.....	8,640	8,298
Canta Development Corporation Ltd....	1,995	8,478	Inuvik Mackenzie Delta Construction and Building Supply Ltd.....	1,220	6,099
Centennial Investments Ltd. & Edper- Alberta Ltd.....	40,912	218,473	Pine Point Meridian Leaseholds Ltd.....	9,670	19,560
Chancery Hall Ltd.....	21,715	101,106	Pine Point Shopping Centre Ltd.....	4,195	13,634
Cummings Properties Ltd.....	11,516	59,800	Yellowknife Bromley and Son Ltd.....	1,475	8,481
Edper (Edmonton) Ltd. & Hashman (Edmonton) Construction Ltd.....	2,400	12,360	Bromley and Son Ltd.....	984	943
H.J.M. Investments Ltd.....	6,508	29,286	Frenchy's Transport Ltd.....	2,017	9,879
H.J.M. Investments Ltd.....	6,113	23,755	Gallery Holdings Ltd.....	2,322	1,451
Killarney Holdings Ltd.....	6,330	36,996	Kee-Lok Holdings Ltd.....	10,384	20,151
Lakusta J.R.....	1,800	6,300	Solar Construction Co. Ltd.....	9,072	17,400
Leeds Development Ltd.....	4,360	15,069	Yellowknife Industrial Development and Lease Ltd.....	4,000	3,600
L.P. Mann & Co. Ltd.....	6,726	24,888	Yellowknife Properties Ltd.....	4,356	18,000
Nelson Engineering & Contracting Ltd.	2,400	9,600	<i>British Columbia</i>		
Newspaper Service Bureau.....	6,548	29,933	Burnaby Harison Doig, Phillip Poucher, Verne Cinnamon.....	3,100	12,090
Oxford Leaseholds Ltd.....	4,848	32,855	Kingsway Holdings Ltd.....	3,821	10,962
Phillips Building Ltd.....	4,054	5,068	Cashe Creek R.E. Porter Ltd.....	1,628	5,630
United Management Ltd.....	8,340	24,499	Delta Cameo Holdings Ltd.....	1,270	5,100
Wentworth Building Ltd.....	1,600	7,200	Campbell River Strathcona Realty Ltd.....	2,400	7,200
Fairview R.R. Cunningham.....	3,420	14,295	Castelgar Oglow Holdings Ltd.....	4,400	12,919
Fort McMurray Chartered Investments Ltd.....	2,500	5,250	Chemainus Key Furniture Ltd.....	2,445	6,034
McMurray Professional Building Ltd...	1,475	7,153	Chilliwack Clifford A. Skelton.....	6,756	5,280
Grande Cache Grande Cache Shoppers Park Ltd.....	1,210	8,167	Coquitlam James R. Ker & A.W. Ker.....	6,200	15,600
Grande Prairie Loveseth Ltd.....	1,512	6,000	Fort St. John Knights Enterprises Ltd.....	1,115	5,400
High Level L.P. Arsenault.....	3,011	11,140	Kamloops R. J. Cooper & G.W. Carlsen.....	4,468	15,800
Kempton Park Holdings.....	2,012	8,047	Kelowna Canadian Imperial Bank of Commerce	4,410	7,170
Hinton Athabasca Valley Development Cor- poration Ltd.....	1,640	2,073	Okanagan Valley T.V. Co. Ltd.....	2,600	6,069
Lethbridge Metropolitan Stores.....	3,744	16,669	Midwest Ventures Ltd.....	1,835	6,423
Pahulje Land & Development.....	1,180	5,472	Lake Cowichan James L. Peterson.....	2,158	6,120
Ponoka C.W. Healing & A.W. Cerveney.....	3,600	7,380	Mackenzie Mackenzie Ventures Ltd.....	1,875	11,454
Sherwood Park Campbelltown Shopping Centre Ltd....	1,950	7,200	Nanaimo District General Rental Corp.....	3,700	14,245
Spirit River Unit Building Enterprises.....	2,060	8,403	New Westminster Reliance Holdings Ltd.....	12,000	37,800
St. Paul Joseph Yakimec.....	6,000	19,999	North Burnaby James R. Ker & Alan N. Ker.....	9,030	39,600
Sundre A. McKechnie.....	1,314	5,600	North Surrey City Savings & Trust Co.....	2,200	7,500
Tilley J. Juergensen.....	1,054	5,532	North Vancouver Richard Roskell.....	3,270	8,204
Valleyview Centennial Mortgage Corporation Ltd.	2,700	5,400	Prince George R. J. Cooper Services Ltd.....	13,300	46,475
<i>Northwest Territories</i>			Oxford Leaseholds Ltd.....	13,610	72,450
Fort Smith Husky Rentals Ltd.....	22,000	51,569			
Meridian Leaseholds Ltd.....	21,012	46,320			
Solar Construction Co. Ltd.....	9,800	30,986			
Solar Construction Co. Ltd.....	9,940	23,456			
Solar Construction Co. Ltd.....	5,759	16,268			

PUBLIC WORKS—Continued

ACCOMMODATION PROGRAM

RENTALS—Concluded

Location and Landlord	Space Occupied Sq. Ft.	Expenditure
<i>British Columbia—continued</i>		
		\$
Prince Rupert		
Kaien Rental Ltd.....	7,700	31,612
Richmond		
Highbury Developments Ltd.....	9,234	37,571
Sea Island		
Department of Transport.....	41,532	33,436
Summerland		
J.P. Cooper & R.J. Cooper Services Ltd.	230	16,784
Terrace		
L.E. Pruden Realty Ltd.....	3,300	11,760
Vancouver		
Paul J. Atchem & Joseph Atchem.....	7,916	33,642
Bank of Canada.....	3,014	16,577
Bank of Canada.....	2,891	15,900
Bentall Properties Ltd.....	1,148	7,537
Bentall Properties Ltd.....	1,770	11,293
Bentall Properties Ltd.....	3,821	24,378
Braburn Estates Ltd.....	8,500	6,300
Canada Safeway Ltd.....	6,035	10,500
Canadian Interurban Properties Ltd.....	3,671	21,085
Canadian Interurban Properties Ltd.....	3,455	13,100
Canadian Pacific Railway.....		15,982
Columbia Pacific Ltd.....	1,907	12,723
Darbar Estates Ltd.....	5,400	7,800
Fairview Corp. B.C. Ltd.....	8,667	18,000
First Canadian Land Corp. Ltd.....	33,635	150,000
Great West Life Assurance Co.....	8,002	48,138
James Ross Ker & Alan N. Ker.....	13,000	8,000
Mackenzie Management.....	24,168	132,719
MacMillan Bloedel.....	5,207	34,681
C.J. Oliver, G.A. Rich, H.S. MacDonald	4,617	11,696
Pacific Palisades Ltd.....	10,350	47,868
Mrs. Patricia Parker.....	2,834	12,600
Royal General Insurance Co.....	25,175	132,815
Sherdale Estates Ltd.....	4,150	13,000
Sherdale Estates Ltd.....	2,400	7,800
Sherdale Estates Ltd.....	1,700	5,525
Sherdale Estates Ltd.....	3,750	7,031
Sherdale Estates Ltd.....	2,200	7,150
Sherdale Estates Ltd.....	15,462	47,596
Sherdale Estates Ltd.....	2,373	7,625
Van Real Ltd.....	23,548	28,129
W.Y. Wong, E.D. Wong, J. Wong,		
W.K. Wong.....	1,937	5,100

Location and Landlord	Space Occupied Sq. Ft.	Expenditure
<i>British Columbia—Concluded</i>		
		\$
Victoria		
Geneva Investments Ltd.....	2,487	8,024
Geneva Investments Ltd.....	19,216	95,520
Junction Shopping Centre Co.....	6,500	23,660
Nick Kalyk.....	3,600	12,240
Alex Olson.....	4,800	8,400
Yennadon Holdings Ltd.....	6,494	25,962
Yukon		
Watson Lake		
Yukon Terr. Government.....	1,376	8,806
Outside Canada		
Chatillon, France		
Société de Travaux Acoustiques et de		
Revetements.....	4,304	7,997
Chicago, U.S.A.		
Frank M. Whiston & Co.....		10,728
London, England		
Crown Estates Office.....	46,059	74,475
New Delhi, India		
External Affairs.....		1,426
New York, U.S.A.		
External Affairs.....		34,444
Paris, France		
La Caisse Autonome de Retraite des		
Chirurgiens Dentistes.....	2,830	25,887
Societes Sipace (15.10.71).....	1,560	24,725
San Francisco, U.S.A.		
Dulingham Corp. of San Francisco.....		21,582
General—Total All Regions.....		42,424,344
Rentals, 1,280 each at a rate of less than		
\$5,000 per annum.....		2,325,100
Total Rentals—Space.....		44,749,444
Rental of Equipment.....		1,290,969
Total Rentals.....		\$ 46,040,413

The comparable figure for the fiscal year 1969-70 was \$40,248,883.

PUBLIC WORKS—Concluded

Revenue arising from expenditures in Parliamentary Vote 10 amounted to \$5,930,430 and consisted of

PRIVILEGES, LICENCES AND PERMITS

	Lessee	Amount		Lessee	Amount
<i>Capital Region</i>			<i>Other than at Ottawa—concluded</i>		
<i>Ottawa</i>			<i>Thunder Bay, Ontario</i>		
Billings Bridge Plaza Site	SBI Management Inc.....	7,320	Post Office Building,		
Justice Annex (Wellington	Data Computer.....	14,636	Station "F".....	Lake Shippers Clearance...	6,648
Street).....			Federal Building		
Kildare House (323	Company Young		Station "P".....	Ontario D.P.W.....	5,491
Chapel Street).....	Canadians.....	29,959	Post Office Building,	Board of Grain Commis-	
Lord Elgin Hotel Site.....	Lord Elgin Company.....	5,001	Station "F".....	sioners.....	37,296
National Press (150					
Wellington).....	Various News Agencies...	58,094	<i>Toronto, Ontario</i>		
Royal Canadian Mint			60 Atlantic Avenue.....	Department of Veterans	
(320 Sussex Drive).....		401,634		Affairs (Vetcraft Indus-	11,667
Sir John Carling (Carling			12 Church Street.....	R.C.M.P.....	13,608
Avenue).....	Farm Credit Corporation..	78,202	Fort Churchill, Manitoba		
Spadina (31 Spadina			Building #2.....	Hudson's Bay Company...	10,000
Avenue).....	Society Retarded Children	6,600	Calgary, Alberta		
<i>Hull</i>			Public Building.....	Board of Grain Commis-	
National Printing Bureau		133,664		sioners.....	5,877
Rentals 36 each at a rate			Edmonton, Alberta		
of less than \$5,000 per			Chancery Hall.....	Farm Credit Corporation..	70,260
annum.....		30,036	Grande Prairie, Alta.		
		<u>\$ 765,146</u>	Federal Building.....	Farm Credit Corporation..	9,000
<i>Other Than at Ottawa</i>			Fort Simpson, N.W.T.		
<i>Montreal, P.Q.</i>			Federal Building.....	Government N.W.T.....	12,684
740 Bel-Air, Postal Depot	Dawson College.....	3,688	Fort Smith, N.W.T.		
1080 University, ICAO	Caron & Duvadon		Post Office.....	Government N.W.T.....	5,285
Building.....	Operations.....	12,000	Hay River, N.W.T.		
1080 University, ICAO			Federal Building.....	Government N.W.T.....	18,050
Building.....	Banque Canadienne		Inuvik, N.W.T.		
1080 University, ICAO	Nationale.....	46,458	McKenzie Delta Building	Government N.W.T.....	6,100
Building.....	Cara Operations.....	4,769	Federal Building.....	Government N.W.T.....	38,500
1080 University, ICAO			Victoria, B.C.		
Building.....	International Civil Org....	286,242	Belmont Building.....	Sydney Reynolds Ltd.....	9,360
1340 Green Avenue,			Dawson Creek, Y.T.		
Postal Station "L".....	Bank of Montreal.....	11,000	Federal Building.....	C.N.R.....	21,077
Shawinigan, P.Q.			Whitehorse, Y.T.		
Federal Building.....	L'Industrielle Ass. Cie.....	5,907	Building 204 Takhini.....	Government Y.T.....	29,496
Hamilton, Ontario			Federal Building.....	Government Y.T.....	24,729
150 Main Street W.....	Farm Credit Corporation..	5,328	Rentals, 1381, each at a rate		
21 Hunter St. E.....	R.C.M.P.....	21,848	of less than \$5,000 per		
			annum.....		4,432,916
					<u>5,165,284</u>
					<u>\$ 5,930,430</u>

REGIONAL ECONOMIC EXPANSION

Payments to the provinces for projects and programs under the Agriculture and Rural Development Act including the Canada Land Inventory.

Canada Land Inventory.....	\$ 4,015,828
Development projects on Indian reserves.....	1,670,532
NewStart companies in designated areas:	
Prince Edward Island (to date \$2,794,739).....	952,674
Nova Scotia (to date \$3,173,200).....	566,600
New Brunswick (to date \$1,023,161).....	723,161
Manitoba (to date \$1,250,000).....	1,000,000
Saskatchewan (to date \$2,951,182).....	1,186,182
Alberta (to date \$5,724,887).....	1,213,568
	5,642,185
Agricultural and Rural Development Act	
cost-shared program:	
Newfoundland.....	364,824
Nova Scotia.....	1,240,368
New Brunswick.....	706,569
Quebec.....	1,792,830
Ontario.....	4,889,096
Manitoba.....	1,295,344
Saskatchewan.....	2,124,992
Alberta.....	3,854,888
British Columbia.....	1,819,538
	18,088,449
Comprehensive rural area development programs:	
Prince Edward Island.....	11,514,737
New Brunswick Mactaquac.....	2,878,223
North East New Brunswick.....	4,021,668
Quebec—Lower St. Lawrence, Gaspé and	
Iles de la Madeleine.....	12,145,086
Manitoba—Interlake.....	4,452,286
	35,012,000
Programs and projects contributing to growth and development of the economy of the Atlantic region for which satisfactory financing arrangements are not otherwise available:	
Water supply and/or sewage system.....	1,141,605
Industrial park facilities.....	614,136
Research facilities.....	4,026,711
Miscellaneous.....	489,071
	6,271,523
Land surveying and mapping program:	
Newfoundland.....	58,679
Prince Edward Island.....	130,530
Nova Scotia.....	368,663
New Brunswick.....	316,961
Unallocated.....	22,766
	897,599
Incentives for the development of industrial employment opportunities in designated areas and regions of Canada determined to require special measures to facilitate economic expansion and social adjustment:	
Industrial Incentives.....	60,311,040
Federal-Provincial agreement on Special Areas	
Newfoundland.....	33,486,490
Nova Scotia.....	10,215,347
New Brunswick.....	26,604,476
Quebec.....	24,511,240
Manitoba.....	1,628,358
Saskatchewan.....	627,072
Alberta.....	723,014
	97,795,997
Newfoundland resettlement.....	872,065
New Brunswick-Quebec power intertie.....	2,500,000
Miscellaneous.....	1,015,511
Total Vote 10.....	\$234,094,729

SECRETARY OF STATE

DEPARTMENT

POST SECONDARY EDUCATION PAYMENTS

Payments to the Provinces Pursuant to Part II of the Federal—
Provincial Fiscal Arrangement Act, 1967

Details of Payments by Provinces follows:

Province	Amount
Newfoundland.....	5,904,992
Nova Scotia.....	13,850,004
Prince Edward Island.....	1,340,996
New Brunswick.....	7,589,996
Quebec.....	114,114,996
Ontario.....	143,409,000
Manitoba.....	17,454,000
Saskatchewan.....	15,072,000
Alberta.....	54,069,000
British Columbia.....	15,464,004
	\$388,268,988

SECTION 32

1970-71 PUBLIC ACCOUNTS

Further Details of Standard Object of Expenditures

*(excluding Professional and Special Services,
Construction and Acquisition of Land,
Buildings and Equipment,
Machinery and Equipment)*

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FURTHER DETAILS OF STANDARD OBJECT OF EXPENDITURES

(excluding Professional and Special Services,
Construction and Acquisition of Land, Buildings and Equipment, Machinery and Equipment)

Salaries, Wages and other Personnel Costs (1)

JUSTICE

The following statement shows Judges' salary rates in effect from March 1, 1968

	Annual salary rate
Chief Justice of Canada.....	\$42,000
Puisne Judges (Supreme Court).....	37,000
President of the Exchequer Court of Canada.....	34,000
Chief Justices of Provincial Courts.....	32,000
Puisne Judges (Exchequer Court).....	30,000
Puisne Judges, Provincial and Territorial Court Judges.....	28,000
County and District Court Judges.....	21,000

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

GENERAL EXPENDITURES INCLUDED:

CIVIL SALARIES AND WAGES

Salaries and wages \$217,184,142; overtime \$6,983,071; casual labour \$9,047,061.

OTHER PERSONNEL

Premium pay \$1,698,207; gratuities—retiring, leave and death \$3,051,193; allowances to civilian administrative staffs serving outside Canada \$154,919; isolation and special allowances—civilian employees \$268,742; unemployment insurance—employers share \$1,848,655; miscellaneous \$758.

PAY OF THE FORCES

Regular force and reserve force on class "C" reserve service \$683,420,689; reserve force personnel on class "A" reserve service with the reserves \$6,330,646; reserve force personnel on class "B" reserve service with the reserves \$5,409,580; reserve force personnel on class "A" or "B" reserve service in support of the regular force \$270,623; reserve officer university training plan personnel on class "A" or "B" reserve service \$171,329; cadet instructors list officers; civil instructors on class "A" reserve service \$1,844,551; cadet instructors list officers; civil instructors and reserve personnel on class "B" reserve service with cadets \$2,079,737; regular force personnel on terminal leave \$11,605,069; seconded regular force personnel \$1,185,371.

OTHER PERSONNEL

Allowances and other benefits—regular force personnel and reserve force personnel on class "A" reserve service with the reserves \$26,618,226; claims for education of dependents and tropical clothing allowance—regular force \$200,988; gratuities—short service commission \$372,481; training bonuses to cadets \$489,731; allowance when a ship is temporarily evacuated due to disruption of essential services—regular force personnel \$173,979; claims for separation allowance—regular force personnel \$233,392.

GOVERNMENT CONTRIBUTION TO MILITARY PENSION FUNDS

Government's contribution to the Canadian forces superannuation account \$70,407,049; government's contribution to the Canada pension plan and Quebec pension plan \$7,589,483; amortization of deferred charges—Canadian forces superannuation account \$89,370,914; additional interest payments—Canadian forces superannuation account \$45,694,686; regular forces death benefit account \$440,012; government's contribution to the Canadian forces supplementary retirement benefit account \$3,570,182.

PAY AND ALLOWANCES

Rates as detailed in the following statement were in effect as at March 31, 1971, under authority of Treasury Board Minutes, for the Regular Force, T.B. 699302 of August 26, 1970, T.B. 699718 of October 1, 1970, T.B. 669717 of October 1, 1970, T.B. 699716 of October 1, 1970, T.B. 701072 of November 26, 1970 and Order in Council P.C. 1970-20/2068 of December 8, 1970, and for the Reserve Force T.B. 701073 of November 26, 1970. The rates were effective January 1, 1970 for General Officers, July 1, 1970 for Medical, Legal and Dental Officers, and for all other officers and men were effective October 1, 1970.

The Chief of Defence Staff is paid a consolidated rate of pay within the range of \$35,000 to \$39,000 per annum effective January 1, 1970 under authority of Order in Council P.C. 1970-1386 dated July 31, 1970. The Vice Chief of the Defence Staff is paid at a rate within the annual range for a Lieutenant General (regular) effective January 1, 1970.

Unless otherwise stated, the rates of pay quoted are monthly rates.

REGULAR FORCE AND RESERVE FORCE ON CLASS "C" RESERVE SERVICE GENERAL OFFICERS (other than medical, dental and legal officers)

Rank	Annual Range	
	Minimum	Maximum
Lieutenant-General.....	\$ 24,000	\$ 30,000
Major General.....	22,000	27,000
Brigadier General.....	20,000	25,000

SEPARATION EXPENSE

Order in Council P.C. 1967-1894 of October 5, 1967, as amended by P.C. 1970-13/2 of January 14, 1970 authorized, effective April 1, 1969 payment of an allowance to a member of the regular force and of the reserve force on class "C" reserve service who is posted to a unit where single quarters, rations, or single quarters and rations are not available and his wife or dependent child has not been moved to his new place of duty at public expense, or having been moved to his new place of duty at public expense, is subsequently moved in advance of the member on authority of the Chief of the Defence Staff, or are evacuated on authority of the Minister when an emergency exists. The amounts are \$150.00 for a man and \$210.00 for an officer where he cannot be provided with quarters and rations; \$105.00 for a man and \$150.00 for an officer where he cannot be provided with quarters but is supplied with rations, and \$120.00 for a man and \$165.00 for an officer where he cannot be provided with rations but is supplied with quarters.

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

CLOTHING UPKEEP ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 683545 of November 21, 1968, and T.B. 698687 of August 26, 1970, provides that an officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service shall be paid clothing upkeep allowance, except under specific conditions, to enable him to maintain his basic kit clothing. The rates authorized are \$8.00 a month for female members and \$7.00 a month for male members.

AIRCREW ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, T.B. 688035 of April 10, 1969, and T.B. 701071 of November 26, 1970, authorized payment of aircrew allowance to an officer or man of the Regular Force or of the Reserve Force on Class "C" Reserve Service who is: (a) undergoing flying training to become a member of aircrew at the rate of \$75.00 a month; or (b) a pilot of or above the rank of Brigadier General who was promoted to that rank on or before January 31, 1966, at the rate of \$100.00 a month; or (c) a navigator of or above the rank of Brigadier General who was promoted to that rank on or before September 30, 1966, at the rate of \$100.00 a month. The payment of aircrew allowance is also authorized for an officer or man of the Reserve Force on service other than Class "C" Reserve Service who is: (a) undergoing flying training to become a member of aircrew at the rate of \$75.00 a month; or (b) a member of aircrew authorized to fly as a member of an aircraft crew and is on the strength of a designated flying unit and fills an appointment requiring active and continuous engagement in flying duties, at the rates prescribed for his rank shown in column "A" of the table hereunder or at the rates shown in column "B" if he maintains his flying proficiency, but does not fill an appointment requiring active and continuous engagement in flying duties.

Rank	Monthly Rates	
	Column "A"	Column "B"
2nd Lieutenant (and all ranks below).....	\$ 75	\$ 75
Lieutenant.....	100	90
Lieutenant (commissioned from the ranks).....	110	90
Captain.....	110	90
Major and above.....	125	90

An officer or man in receipt of pay as a pilot, navigator, flight engineer or observer is not entitled to aircrew allowance.

ISOLATION ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 692446 of January 29, 1970, and T.B. 699812 of October 16, 1970, authorized payment of an isolation allowance to members of the Canadian Forces posted for duty at a place designated as an isolated post. The allowance varies according to conditions at various posts and ranges monthly from \$4.00 to \$440.50 for accompanied personnel and from \$3.00 to \$259.00 a month for unaccompanied personnel.

SEA DUTY ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968 and T.B. 701071 of November 26, 1970, provided that an officer or man posted to a ship, including a submarine, or to any comparable vessel of a force other than the Canadian Forces, is entitled to sea duty allowance at the rate prescribed for his rank shown in the table hereunder.

Rank	Monthly rate
Captain and above.....	\$ 60
Lieutenant (commissioned from the ranks).....	60
Lieutenant, 2nd Lieutenant and Officer Cadet.....	30
Corporal to Chief Warrant Officer, inclusive.....	60
Private.....	30

PARACHUTIST ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, and T.B. 701071 of November 26, 1970, provided that an officer or man who is not entitled to air specialty allowance or aircrew allowance is, while undergoing training or filling a designated position requiring parachute jumping, entitled to parachutist allowance at the rate of \$60.00 a month. An officer or man in receipt of pay as a pilot, navigator, flight engineer or observer is not entitled to parachutist allowance.

DIVING ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, provided that an officer or man is entitled to diving allowance; (a) at the rate of \$150.00 per month if he is a clearance diving officer, clearance diver or diving instructor and is filling a designated position requiring diving duties; or (b) at the rate of \$75.00 a month if he is undergoing training to become a clearance diving officer or clearance diver; or (c) at the rate of \$30.00 a month if he is filling a designated position requiring the specialty of ship's diver or shallow water diver or is undergoing training to become a ship's diver or shallow water diver.

SUBMARINE ALLOWANCE

T.B. 673196 of September 28, 1967, as amended by T.B. 684459 of November 21, 1968, and T.B. 701071 of November 26, 1970, provided that an officer or man is entitled to submarine allowance at the rate prescribed in: (a) column "A" of the table hereunder if he is qualified for duty and is serving in a submarine; or (b) column "B" of the table hereunder when he is (i) undergoing submarine training, or (ii) undergoing a training course of more than six months duration designated by, and under such circumstances as prescribed by, the Chief of the Defence Staff, if immediately, prior to commencing that training course he was receiving submarine allowance under (a) above, or (iii) filling an annotated position as designated in orders issued by the Chief of the Defence Staff; or (c) column "C" of the table hereunder, to a maximum of \$45.00 a month, if he is not entitled to the allowance prescribed in (a) or (b) above, for each day on which he performs duty in a submarine at sea.

Rank	Monthly rates		Daily rate
	Column "A"	Column "B"	Column "C"
Lieutenant and above.....	\$ 180	\$ 120	\$ 3
2nd Lieutenant and Officer Cadet.....			3
Corporal to Chief Warrant Officer inclusive.....	120	80	3
Private.....	90	60	3

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

AIR SPECIALTY ALLOWANCE

T.B. 701071 of November 26, 1970 provided that a man of the Regular Force or of the Reserve Force on Class "C" Reserve Service, other than one receiving the pay of a flight engineer or observer or one entitled to parachutist allowance or aircrew allowance, is entitled to air specialty allowance at the rate of:

- a) \$60.00 a month if he is qualified and employed as,
 - (i) a helicopter reconnaissance observer, or
 - (ii) a loadmaster filling a position on the establishment of a unit the role of which includes air drops of men or materiel; and
- b) \$45.00 a month if he is,
 - (i) training for employment as a helicopter reconnaissance observer or loadmaster, or
 - (ii) qualified as and employed as a loadmaster other than as in (a) (ii), or,
 - (iii) training for or employed as a flight attendant, flight steward or technical crewman.

CASUAL AIR DUTY ALLOWANCE

T.B. 701071 of November 26, 1970, provided that an officer or man who is not entitled to aircrew allowance or air specialty allowance, is entitled to casual air duty allowance of \$3.00 for each day during any part of which he performs duty in an airborne aircraft other than as a parachutist or passenger. Maximum amount payable per month is \$45.00. An officer or man in receipt of pay as a pilot, navigator, flight engineer or observer is not entitled to casual air duty allowance.

FOREIGN DUTY ALLOWANCE

Treasury Board Minute T.B. 692488 dated April 16, 1970, authorized the payment, effective April 1, 1970, of this allowance to members of the Canadian Forces serving outside Canada who are not entitled to Overseas Allowance or Foreign Service Allowance. The monthly rate of Foreign Duty Allowance is \$50.00 plus an

amount ranging between \$33.33 and \$83.33 dependent upon the Foreign Duty Category allocated by the Minister of National Defence.

OVERSEAS ALLOWANCES

P.C. 1962-829, June 12, 1962, effective May 1, 1962, authorized payments or allowances to members of the Canadian Forces posted to a unit of the Canadian Infantry Brigade or 1 Air Division as follows: living-in allowance—this is payable to members who are provided with public quarters and is based on the cost of living at the place of duty, rank of the members and marital status; living-out increment—an amount, approved by the Treasury Board on the basis of cost surveys, by which the accommodation cost for the rank category exceeds the average loss in allowances which would be incurred on occupying married quarters; living conditions differential—payable as compensation for extremely low standard of accommodation in certain specified localities; children's allowance—to compensate for family allowance.

ALLOWANCES UNDER FOREIGN SERVICE ALLOWANCE REGULATIONS

P.C. 1962-13/650, May 2, 1962, effective May 1, 1962, authorized payment of the following allowances to members of the Armed Forces posted for duty to a country outside Canada: foreign service allowance—based on the cost of living at the place of duty, the rank of serving member, marital status and the number of children residing with him; rent allowance—reimbursement of rent paid in excess of the member's basic share to a maximum determined by his rank; education allowance—reimbursement of actual expenses for the education of dependent children under 19 years of age, to the maxima prescribed in the regulations, where adequate free educational facilities are not available; and educational travelling allowance—to permit the child, if attending school at a location other than the member's place of duty, to visit his parents or vice versa once each year.

In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to T.B. 694890 dated 12 February, 1970, funds for official hospitality expenses have been approved for the fiscal year 1970/71 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shown:

NATIONAL DEFENCE—Continued

Rank	Specialty	Basic	Incentive Pay Category											
			1	2	3	4	5	6	7	8	9	10	11	12
Major General....	Medical	2490												
Brigadier General.....	Medical	2185	2235	2285										
	Dental	2170	2240											
	Legal	2170	2280											
Colonel.....	Regular	1635	1675	1715	1755	1790	1825							
	Pilot	1685	1725	1765	1805	1840	1875							
	Navigator	1685	1725	1765	1805	1840	1875							
	Medical	2020	2075	2130										
	Dental	1800	1870	1940	2010									
	Legal	1890	1970	2050										
Lieutenant Colonel.....	Regular	1310	1345	1380	1415	1450	1475	1500						
	Pilot	1440	1475	1510	1545	1580	1605	1630						
	Navigator	1375	1410	1445	1480	1515	1540	1565						
	Medical	1840	1900	1960	2020									
	Dental	1695	1750	1805	1860									
	Legal	1440	1510	1580	1650	1720	1790							
Major.....	Regular	1095	1120	1145	1170	1195	1215	1235	1255					
	Pilot	1270	1295	1320	1345	1370	1390	1410	1430					
	Navigator	1170	1195	1220	1245	1270	1290	1310	1330					
	Flight Engineer	1170	1195	1220	1245	1270	1290	1310	1330					
	Medical	1575	1640	1705	1770	1835	1900							
	Dental	1385	1445	1505	1565	1625	1685							
	Legal	1075	1120	1165	1210	1255	1300	1345	1375	1405				
Captain.....	Regular	830	855	880	905	930	955	970	985	1000	1015	1030		
	Pilot	995	1025	1055	1085	1115	1145	1170	1195	1220	1240	1260	1280	1300
	Navigator	955	985	1015	1045	1075	1105	1130	1155	1180	1200	1220	1240	1260
	Flight Engineer	905	930	955	980	1005	1030	1045	1060	1075	1090	1105		
	Medical	1150	1225	1295	1365	1435	1495	1555						
	Dental	1125	1190	1255	1320	1385	1435	1485						
	Legal	791	836	881	926	971								
Lieutenant..... (Commissioned from Ranks)	Regular	785	800	815	830	845								
	Pilot	955	970	985	1000	1015								
	Navigator	900	915	930	945	960								
	Flight Engineer	860	875	890	905	920								
Lieutenant.....	Regular	525	565	605	645	680	715	730	745	760	775	790	805	
	Pilot	680	720	760	800	835	870	900	930	945	960	975	990	
	Navigator	665	705	745	785	820	855	885	910	925	940	955	970	
	Flight Engineer	600	640	680	720	755	790	805	820	835	850	865	880	
	Legal	654												
Second Lieutenant	Regular	400												
Officer cadet..... (ROTP)	Regular	200	200	200	215									

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Continued

Rank	Pay level	Incentive pay category	Pay Field					Flight Engineers and Observers
			3	4	5	6	7	
Chief Warrant Officer.....	8	Basic	856	881	886	897	930	1005
	8	1	866	891	896	807	940	1015
	8	2	876	901	906	917	950	1025
	8	3	886	911	916	927	960	1035
	8	4	896	921	926	937	970	1045
	8	5	906	931	936	947	980	1055
Master Warrant Officer.....	8	6	916	941	946	957	990	1065
	7	Basic	744	775	781	795	837	912
	7	1	752	783	789	803	845	920
	7	2	760	791	797	811	853	928
	7	3	768	799	805	819	861	936
	7	4	776	807	813	827	869	944
Warrant Officer.....	7	5	784	815	821	835	877	952
	7	6	792	823	829	843	885	960
	6(B)	Basic	670	704	711	727	773	848
	6(B)	1	677	711	718	734	780	855
	6(B)	2	684	718	725	741	787	862
	6(B)	3	691	725	732	748	794	869
Sergeant.....	6(B)	4	698	732	739	755	801	876
	6(B)	5	705	739	746	762	808	883
	6(B)	6	712	746	753	769	815	890
	6(A)	Basic	620	656	663	680	729	804
	6(A)	1	626	662	669	686	735	810
	6(A)	2	632	668	675	692	741	816
Corporal.....	6(A)	3	638	674	681	698	747	822
	6(A)	4	644	680	687	704	753	828
	6(A)	5	650	686	693	710	759	834
	6(A)	6	656	692	699	716	765	840
	5(B)	Basic	528	563	570	586	633	708
	5(B)	1	538	573	580	596	643	718
Corporal.....	5(B)	2	548	583	590	606	653	728
	5(B)	3	558	593	600	616	663	738
	5(B)	4	568	603	610	626	673	748
	5(B)	5	578	613	620	636	683	758
	5(B)	6	588	623	630	646	693	768
	5(A)	Basic	518	553	560	576	623	698
Private.....	5(A)	1	528	563	570	586	633	708
	5(A)	2	538	573	580	596	643	718
	5(A)	3	548	583	590	606	653	728
	5(A)	4	558	593	600	616	663	738
	5(A)	5	568	603	610	626	673	748
	5(A)	6	578	613	620	636	683	758
Private.....	4	Basic	395	410	415	522	443	
	4	1	418	433	438	445	471	
	4	2	441	456	461	468	499	
	4	3	464	479	484	491	527	
Private.....	3	Basic	335	341	345	350	357	
	3	1	360	366	370	375	382	
Private.....	2	Basic	275	275	275	275	275	
Private.....	1	Basic	250	250	250	250	250	

Salaries, Wages and other Personnel Costs (1)—Continued

NATIONAL DEFENCE—Concluded

RESERVE FORCE ON CLASS "A" AND "B"
RESERVE SERVICE

Rates of pay indicated are daily rates

Rank	Speciality	Class "A" Reserve Service	Class "B" Reserve Service
Lieutenant General.....		\$65.40	\$74.60
Major General.....		59.80	68.20
Brigadier General.....	{ Regular	50.60	57.80
	{ Legal	56.30	65.10
Colonel.....	{ Regular	42.00	49.10
	{ Medical	51.80	60.60
	{ Dental	46.20	54.00
	{ Legal	48.50	56.70
Lieutenant Colonel.....	{ Regular	33.60	39.30
	{ Medical	47.20	55.20
	{ Dental	43.50	50.90
	{ Legal	37.00	43.20
Major.....	{ Regular	28.10	32.90
	{ Medical	40.40	47.30
	{ Dental	35.50	41.60
	{ Legal	27.60	32.30
Captain.....	{ Regular	21.30	24.90
	{ Medical	29.50	34.50
	{ Dental	28.90	33.80
	{ Legal	20.30	23.90
Lieutenant ((Commissioned from Ranks).....		20.10	23.60
Lieutenant.....		15.50	18.20
2nd Lieutenant.....		10.30	12.00

Rank	Pay Level	Class "A" Reserve Service	Class "B" Reserve Service
Chief Warrant Officer.....	G	17.70	22.80
Master Warrant Officer....	F	15.40	19.80
Warrant Officer.....	E(2)	13.80	17.90
Sergeant.....	E(1)	12.80	16.50
Corporal.....	D(2)	10.70	13.80
Corporal.....	D(1)	8.20	10.50
Private.....	C	7.00	9.40
Private.....	B	5.70	7.50
Private.....	A	5.20	7.00

PARLIAMENT

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO
MINISTERS

Name	Parliamentary Secretary to:	Amount
Bécharde A.....	Minister of Justice October 1, 1970 to March 31, 1971.....	2,000
Buchanan J J....	Minister of Indian Affairs and Northern Development October 1, 1970 to March 31, 1971.....	2,000
Caccia C L.....	President of Treasury Board April 1, 1970 to September 30, 1970....	
	Minister of Manpower and Immigration October 1, 1970 to March 31, 1971.....	4,000
Cantin J C.....	Minister of Justice April 1, 1970 to September 30, 1970....	2,000
Corbin E.....	Minister of Fisheries and Forestry October 1, 1970 to March 31, 1971.....	2,000
Côté F.....	Minister of Agriculture April 1, 1970 to September 30, 1970....	2,000
Danson B.....	Prime Minister October 1, 1970 to March 31, 1971.....	2,000
Duquet G.....	Minister of Transport October 1, 1970 to March 31, 1971.....	2,000
Faulkner H.....	Secretary of State of Canada October 1, 1970 to March 31, 1971.....	2,000
Forest Y.....	President of Privy Council April 1, 1970 to September 30, 1970....	2,000
Gendron R.....	Minister of Manpower and Immigration April 1, 1970 to September 30, 1970....	2,000
Gillespie A W....	President of the Treasury Board October 1, 1970 to March 31, 1971.....	2,000
Goyer J P.....	Secretary of State for External Affairs April 1, 1970 to September 30, 1970....	2,000
Groos D W.....	Minister of National Defence April 1, 1970 to September 30, 1970....	2,000
Haidasz S.....	Minister of National Health and Welfare April 1, 1970 to September 30, 1970....	2,000
Honey R C.....	Minister of Indian Affairs and Northern Development April 1, 1970 to September 30, 1970....	2,000
Howard B.....	Minister of Industry, Trade and Com- merce October 1, 1970 to March 31, 1971.....	2,000
Isabelle Dr G....	Minister of National Health and Welfare October 1, 1970 to March 31, 1971.....	2,000
Jerome J A.....	President of Privy Council October 1, 1970 to March 31, 1971.....	2,000
Langlois P.....	Minister of Consumer and Corporate Affairs April 1, 1970 to September 30, 1970....	2,000
Lessard M.....	Minister of Agriculture October 1, 1970 to March 31, 1971.....	2,000
Loiselle G.....	Minister of Transport April 1, 1970 to September 30, 1970....	2,000
Mahoney M P....	Minister of Finance October 1, 1970 to March 31, 1971.....	2,000
McNulty J C P....	Minister of Labour April 1, 1970 to September 30, 1970....	2,000
O'Connell M P....	Minister of Regional Economic Expansion April 1, 1970 to March 31, 1971.....	4,000
Orange R J.....	Minister of Energy, Mines and Resources April 1, 1970 to September 30, 1970....	2,000

Salaries, Wages and other Personnel Costs (1)—Concluded

PARLIAMENT—Concluded

House of Commons—Concluded

Name	Parliamentary Secretary to:	Amount
Ouellet A.....	Secretary of State for External Affairs October 1, 1970 to March 31, 1971.....	2,000
Perrault R.....	Minister of Labour October 1, 1970 to March 31, 1971.....	2,000
Walker J E.....	Prime Minister April 1, 1970 to September 30, 1970....	2,000
Whelan E F.....	Minister of Fisheries and Forestry April 1, 1970 to September 30, 1970....	2,000
		\$ 64,000

PRIVY COUNCIL OFFICE

EXPENDITURES INCLUDED:

PAYMENTS MADE TO: Rt Hon L B Pearson \$16,667, Rt Hon L St Laurent \$16,667.

PAYMENTS WERE MADE TO: Hon R K Andras \$2,000; Hon J P Cote for the period September 24, 1970 to March 31, 1971, \$1,039; Hon H Gray for the period April 1 to September 23, 1970, \$961; Hon O E Lang for the period April 1 to September 23, 1970, \$961; Hon R Stanbury \$2,000.

SALARIES OF MINISTERS WITHOUT PORTFOLIO WERE PAID TO: Hon R K Andras \$7,500; Hon J P Cote for the period September 24, 1970 to March 31, 1971, \$3,896; Hon H Gray for the period April 1 to September 23, 1970, \$3,604; Hon O E Lang for the period April 1 to September 23, 1970, \$3,604; Hon R Stanbury \$7,500.

SECRETARY OF STATE

EXPENDITURES INCLUDED

Salary of the Chief Electoral Officer, Jean-Marc Hamel, Canada Elections Act, c. 39, Statutes of 1960, as amended \$28,225.

SOLICITOR GENERAL

Royal Canadian Mounted Police

Rates of pay are authorized by Treasury Board under the provisions of the Royal Canadian Mounted Police Act, c. 54, 1959. The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1971: 1 commissioner, 2 deputy commissioners, 13 assistant commissioners, 22 chief superintendents, 40 superintendents, 110 inspectors, 63 sub-inspectors, 1 corps sergeant-major, 20 staff sergeants-major, 10 sergeants-major, 494 staff-sergeants, 922 sergeants, 2065 corporals, 5876 constables, 309 special constables and 657 civilian members.

The annual rates of pay for commissioned officers, under the rank of commissioner, as at March 31, 1971, under authority T.B./C.T. 693777, December 18, 1969 were as follows: deputy commissioner \$28,500; under authority of T.B./C.T. 702685, February 11, 1971, assistant commissioner \$24,750, chief superintendent \$21,500, superintendent \$17,750 to \$19,250, inspector \$14,990 to \$16,250, sub-inspector \$14,360.

The annual rates of pay for other ranks as at March 31, 1971, under authority of T.B./C.T. 702685, February 11, 1971 were as

follows: corps sergeant-major \$13,415, staff sergeant-major and sergeant-major \$13,355, staff-sergeant \$12,754 to \$13,235, sergeant \$11,738 to \$12,330, corporal \$10,780 to \$11,077, constable 1st class 1st year \$8,256, 2nd year \$8,678, 3rd year \$8,962, 4th year \$9,384, 5th year \$9,950, constable 2nd class \$7,552, constable 3rd class \$7,000.

The Commissioner is authorized to engage special constables and civilian members under authority of the Royal Canadian Mounted Police Act. Rates of pay under authority of T.B./C.T. 694133, January 2, 1970 range from \$4,920 to \$28,500.

T.B. 659591, October 13, 1966 authorized payment to each non-commissioned officer and constable upon completion of 20 years service, a service pay of \$5 per month for each 5 year period of service.

Expenditures consisted of: plain clothes allowance at the rate of \$21 per month \$480,297, clothing allowance on appointment to commissioned rank \$16,200, kit upkeep allowance at the rate of \$6 per month \$461,824, foreign service allowance \$286,170, language allowance \$1,280, home leave allowance \$2,913, representation allowance \$36,206, isolated posts allowance \$636,074 and miscellaneous allowances \$45,687.

Transportation and Communications (2) EXTERNAL AFFAIRS

Following is a list of the travelling expenses for each conference together with the names of delegates and personnel who attended. It should be noted that the travelling expenses of the Honourable Members of the Senate, Members of the House of Commons and government employees listed are not included elsewhere.

	Travelling Expenses
Commonwealth Ministers ² of Education.....	19,096
External Affairs	
Blackburn R G	
Non-Government	
Bergstrom L H	
Byrne T C	
Charbonneau R	
Chiasson J	
Curtis G F	
Dinsmore J H	
Dunton A D	
Fieger P P	
Garneau J	
McCarthy J R	
Plourde M	
Stewart F K	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses		Travelling Expenses
Commonwealth Prime Ministers.....	11,599	External Affairs	
External Affairs		Arlt J	
Burgess E M		Brownlie R	
Carter T		Cameron R P	
Collins R E		Campbell R	
Cornett D M		Church J	
Dupuy M		Dugal J	
Hadwen J G		Durrant J D	
Puddington J D		Francis J R	
Smith M E		Gordon J S	
Education Ministers of Francophone.....	18,460	Halstead J G H	
Members of the House of Commons		Hunter S	
Pelletier Hon G		Lapointe P A	
External Affairs		Lawton A A	
Amyot L H		Legault L H J	
April S		Lowe H H	
Bissonnette P A		Marshall C J	
Brodeur F		McCallum F	
De Goumois M		Newell C W	
Dery J M		Shenstone M	
Gwyn N R J		Slater H S	
Loignon J A R		Weynerowski W M	
Roquet C		North Atlantic Treaty Organization—Oil Spills	
Savard J		Colloquium.....	7,269
Secretary of State		Non-Government	
Émond P		Barnes B B	
Yalden M F		Blanchard J E	
Non-Government		Boucher J P	
Backeland G		Darlington D	
Bérubé L		Ferguson R H	
Green Hon S		Gobert M J	
Kipp B J		Ross Hon J D	
Larratt-Smith M		Shakaze K H	
Marion F		United Nations Educational, Scientific and Cultural	
St Denis R		Organization.....	52,681
Saintonge A		Members of the House of Commons	
Teffaine R		Pelletier Hon G	
Institut de Droit d'expression française.....	14,080	Canadian International Development Agency	
Members of the House of Commons		Robertson I B	
Cantin J C		Communications	
Justice		Bergeron G	
Bédard R		External Affairs	
Bélisle D		Blackburn R G	
Non-Government		Garneau R	
Barbe R		Govan M D	
Caron Y		Tovell F	
Desjardins A		Secretary of State	
Duchesneau J C		Edmond P	
Ouellette Y		Leger J	
International Civil Aviation Organization.....	3,796	Non-Government	
External Affairs		Atkinson F T	
Bissonnette P A		Baron T	
Clark L S		Bartlett D	
Loggie M		Cloutier Hon F	
North Atlantic Treaty Organization—Ministerial		Chaloult M	
Meetings.....	14,911	Conway J H	
Members of the House of Commons		Elie R	
Sharp Hon M		Fregault G	

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Continued

	Travelling Expenses	Travelling Expenses
United Nations Educational— <i>Concluded</i>		
Non-Government— <i>Concluded</i>		
Holowach Hon A		Stafford H
Hughes E O		Sullivan G
Leblanc L		Thomas C
Leblanc N		Turner C
MacDonald J J		Wahn I
McIsaac Hon J C		
Ouimet A		External Affairs
Perry G N		Armstrong B
Pomainville P		Beaubien M
Prentice J G		Beesley J A
Redmond E		Bow M N
Richer M		Church J
Robertson A W J		Clark R W
Rogers W S		Desrochers J M
Roux J L		Edwards L
Rowe F W		Gariepy L
Sabourin L		Gendron H
Timmons H P		Gilroy J
Warren R M		Gingras G
Welch Hon R S		Haggan R
		Hahn P
		Higginbotham J
		Ignatieff G
United Nations General Assembly.....	113,094	Jay R H
Members of the Senate		Juneau J P
Gélinas Hon L P		Keenleyside H L
Petten Hon W		Leblanc M
Quart Hon J D		Lee E G
Members of the House of Commons		Lepine J R
Alexander L		Leroux F
Beer B S		Onishi G
Borrie R		St Jean F G
Boulanger P		Sabourin P
Cadieu A C		Smith D
Chappel H G		Sterling R P
Clermont G		Taylor J H
Comeau L		Tremblay P
Douglas T C		Walsh P
Gilbert J		Wershof M H
Gleave A P		
Goyer J P		United Nations Trade & Development.....
Kaplan R P		5,860
Knowles W		External Affairs
Lachance G		Catley M
Lambert A		Denyer J R
Latulippe H		Hooton F G
Lessard H P		Jenkins W J
MacDonald D		McKinney J R
MacLean Hon J A		
Major R		Miscellaneous Conferences and Meetings.....
Marshall J		55,944
Murphy T		Air Law
Nielsen E		External Affairs
Ouellet A		Clark L S
Penner K		
Portelance A		Air Negotiations
Pringle J		Canada-Israel
Prud'homme M		External Affairs
Rowland D C		Szlazak A
Sharp Hon M		Way E
		Canada-Jamaica
		External Affairs
		Szlazak A

Transportation and Communications (2)—Continued

EXTERNAL AFFAIRS—Concluded

	Travelling Expenses		Travelling Expenses
Miscellaneous Conferences and Meetings—Concluded		Psychotropic Substances	
Canada-Mexico		External Affairs	
External Affairs		Auger R D	
Fulford D W		Seabed Resources	
Canada—USA		Members of the House of Commons	
External Affairs		Anderson D	
Szlazak A		External Affairs	
Caribbean Aid Donors		Beesley J A	
External Affairs		United Nations Commission on Social Development	
Smith L A H		External Affairs	
Continental Shelf		Edelstein V	
External Affairs		Solicitor-General	
Beesley J A		Ciale J	
Draft Convention on Travel Agency Contracts		United Nations Development Program	
Non-Government		External Affairs	
Bryant E S		Livingston F G	
Eagleton O S		United Nations Economic and Social Council	
Henley E P		External Affairs	
Lenoir J		Spencer C O	
MacLean A		Sterling R P	
Normand R		National Health & Welfare	
Economic Council for Latin America		MacDonald J J	
External Affairs		Non-Government	
Dier O W		Blanchard J E	
European Space		MacKinnon F R	
External Affairs		Special Committee on Aggression	
Tremblay P		External Affairs	
Wardroper W K		Beesley J A	
Intelsat		Clark L S	
External Affairs		Wheat	
Reynolds R E		External Affairs	
Inter-Governmental Maritime Consultative Organization		Burger A F	
External Affairs		World Health Assembly	
McCardle J J		External Affairs	
Roberts R H N		Sterling R P	
International Atomic Energy Agency			
External Affairs		INDUSTRY, TRADE AND COMMERCE	
Hubble S W		TRADE INDUSTRIAL PROGRAM	
International Union of Official Travel Organizations		Following is a list of the travelling expenses of each trade mission with the names of delegates and personnel who attended. It should be noted that the non-government delegates served without remuneration.	
Non-Government		Airport equipment mission from Argentina.....	5,342
Bray A S		Industry, Trade and Commerce	
Organization of American States		Erskine B	
Members of the House of Commons		Huband K	
Goyer J P		Perkins G L B	
Outer Space		Non-government	
External Affairs		Da Rocha M R	
Bissonnette P A		Ramallo R E	
Clark L S		Turel M A	
Robertson A W J			

Transportation and Communications (2)—Continued**INDUSTRY, TRADE AND COMMERCE—Concluded**

	Travelling Expenses
Aviation press mission.....	11,506
Industry, Trade and Commerce	
De Kimber J L	
Jeffrey W E	
Non-government	
Brownlow C	
Condom P	
Chopping D C	
De Galard J	
Hall K W D	
Hooks M J	
Judge J	
Ord-Hume A W J G	
Redmann H	
Sparaco P	
Stifani G	
Sutton R G	
Dairy cattle mission from Brazil.....	9,884
Industry, Trade and Commerce	
McFarlane K L	
Pelisek V J	
Treleaven J H	
Non-government	
De Araujo S V	
Das Neves Lobo C	
Lehman P K	
Moya J A	
Scordamaglia F	
Logging and sawmill equipment and services mission to South East Asia (Indonesia, Malaysia, Philippines, Singapore and Thailand).....	14,794
Industry, Trade and Commerce	
Earle J W	
Non-government	
Baehr H A	
Billingsley J M	
Lemay G	
Schultz C D	
Logging and sawmill equipment mission from Hungary, Rumania, Bulgaria and Yugoslavia.....	19,601
Industry, Trade and Commerce	
Huband K	
Oakley B	
Non-government	
Beldi F	
Balogh F	
Chiribau V	
Galovic S	
Gruenstein G	
Karamfilov N D	
Lonkai J	
Simonic L	
Todrov N M	

	Travelling Expenses
Plastics injection moulders mission to the Federal Republic of Germany.....	11,397
Industry, Trade and Commerce	
Labelle B L	
Non-government	
Bern S	
Berney S	
Boon P	
Evanson E R	
Gaudelius B	
Letarte C	
Mousseau R	
Spencer M G	
Wallace J H	
Technical tobacco mission from Japan.....	5,116
Non-government	
Itoh H	
Kuroda M	
Maeda T	
Nara T	

LABOUR**Unemployment Insurance Commission**

EXPENDITURES INCLUDED: Travel of public servants \$1,806,204, conference travel \$48,955, removal expense \$460,268, freight \$257,804, bulk postage \$1,027,172, telephone service \$476,225, long distance telephone tolls \$340,125, telex service \$183,876, non-public servants \$1,687.

NATIONAL DEFENCE**ADMINISTRATION PROGRAM**

EXPENDITURES INCLUDED: Administrative travel of Regular Force personnel \$48,901; transfer/relocation of civilian personnel \$13,024; civilian administrative duty travel \$198,403; long distance tolls \$30,888; telegrams, cables, message and rental charges \$3,213; rental of telephones and telephone exchange facilities \$49,528; postage, including meter postage and rental of post office boxes \$35,515; miscellaneous \$7,538.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Travelling and removal expenses of service personnel and dependents—outside Canada \$1,710,296; to and from 4 Canadian Mechanized Brigade Group and 1 Air Division \$4,882,325; in Canada \$15,346,087; travelling and removal expenses of regular force personnel and DND civilian employees to and from courses at service and civilian institutions inside and outside Canada \$3,092,991; travelling expenses in respect of training \$3,225,144; administrative travel and transportation expenses of regular force personnel \$8,837,198; transportation expenses on leave—service personnel \$561,250; travelling and transportation expenses of reserves, cadets, civilian instructors and regular force personnel in support of reserves \$3,083,857; travelling expenses of service personnel performing recruiting duties and of recruits and applicants \$374,866; reimbursement of rent or lease liability \$204,109; commuting allowances of civilian personnel \$124,886; costs relating to movement of civilian employees and

Transportation and Communications (2)—Concluded

NATIONAL DEFENCE—Concluded

DEFENCE SERVICES PROGRAM—Concluded

dependents and administrative duty travel \$1,694,216; costs relating to the movement of civilian school teachers to and from 4 Canadian Mechanized Brigade Group and 1 Air Division \$147,968; costs relating to release of service personnel \$3,233,508; service personnel posted to fixed tours in Canada and attached posting, of personnel authorized by commands \$2,036,446; rail and inland water movements \$2,437,595; ocean movement and related expenses \$741,134; air movement and related expenses \$414,801; road movement and related expenses \$1,243,923; local cartage expenses \$123,639; postage including meter postage and rental of post office boxes \$640,341; long distance tolls \$1,374,017; telegrams, cables and telex messages \$113,691; rental of telephones, telegraph and teleprinter circuits including Canadian switched network \$24,556,616; rental of telephones and telephone exchange and telegraph facilities \$5,093,827; installation and service connection charges only \$339,927.

TRAVELLING EXPENSES

Order in Council P.C. 1967-1894, October 5, 1967, as amended by Order in Council P.C. 1969-10/2358, December 17, 1969, authorized effective November 1, 1969 payment of an allowance at the daily rate of \$10.50 in Canada, \$12.00 outside Canada, to an officer or man for each full calendar day of duty travel as reimbursement for meals and personal expenses including gratuities, laundry, dry cleaning, other personal supplies and services, local telephone calls and depreciation of luggage, and also, where lodgings are not provided, the payment of actual expenses for lodgings, for an officer at a rate not to exceed \$14.00 per day in Canada and \$17.00 outside Canada and for a man at a rate not to exceed \$11.00 per day in Canada and \$14.00 outside Canada.

When an officer or man is required to remain on duty travel in one location for a period in excess of sixty days, he shall be paid the daily amount of \$7.50 in Canada or \$8.50 outside Canada for meals and personal expenses, and where lodgings are not provided the daily rate payable is, officers \$7.00, men \$5.00, but if it is not possible to arrange semi-permanent accommodation and meals beforehand, a commanding officer may, in respect of the first seven days authorize payment of a greater daily rate not exceeding the maximum applicable for accommodation and meals, however, members shall obtain suitable semi-permanent accommodation and meals as soon as possible after arrival.

An officer or man who is provided with married quarters is subject to deductions from his pay of the charges in respect thereof in amounts not exceeding \$125.00 per month for a Corporal and below to \$235.00 per month for a Lieutenant General.

An officer or man who is provided with single quarters is subject to deductions from his pay in amounts ranging from \$20.00 per month for a Corporal and below to \$50.00 per month for a Lieutenant Colonel and above.

If rations are provided the charge is \$56.00 per month for an officer and \$46.00 per month for a man except that for a man serving in a ship in commission or serving in the field or at other locations, as designated by the Chief of the Defence Staff, the monthly rate is \$36.00 per month.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Administrative travel \$54,372; travel and transportation expenses of non-government employees \$153,668; shipping to emergency facilities \$5,744; long distance tolls \$2,183; rental of telephones and telephone exchange facilities \$29,527; movement of civilian employees and their dependents \$9,337; postage including meter postage \$6,708; miscellaneous \$4,528.

PRIVY COUNCIL

Science Council of Canada

EXPENDITURES INCLUDED: travelling expenses of \$7,208 for Dr. O. M. Solandt, Chairman, and \$1,925 for Dr. R. Gaudry, Vice-Chairman.

Information (3)

INDUSTRY, TRADE AND COMMERCE

TOURISM PROGRAM

EXPENDITURES INCLUDED: Cost of printing publications—Accommodation in Canada's National Parks \$18,098; Adventure Tours From the Trans-Canada Highway \$218,707; Camp-grounds Along the Trans-Canada Highway \$13,500; Canada's National Parks \$33,693; Canada, the Big Holidayland \$31,589; Canada-US Highway Maps \$130,654; Events in Canada \$80,518; Ferries, Bridges & Cruises \$14,272; Firearms & Fishing Tackle Regulations \$1,282; Fisherman's Paradise \$36,192; Havens From Hay Fever \$2,410; Holiday Tours To Canada \$7,902; Hunter's Paradise \$21,195; Know Canada Better \$3,237; Natural Wonders \$6,711; Package Tours \$22,389; Portraits of Canada \$16,664; Posters \$4,407; Road to Yukon Adventure \$12,405; Shells \$20,314; Ski Canada \$20,190; Something Different \$31,128; Summer Courses \$7,659; Youth Accommodation \$7,254.

WORLD EXHIBITION PROGRAM

Contract (1967-68): Dentsu Advertising Ltd. Tokyo, Japan \$100,000 expenditures \$35,055, to date \$96,372.

LABOUR

Unemployment Insurance Commission

EXPENDITURES INCLUDED: Publications \$186,964, radio and television advertising \$17,829, miscellaneous displays \$63,920, printed advertising \$25,375.

NATIONAL DEFENCE

ADMINISTRATION PROGRAM

EXPENDITURES INCLUDED: ordinary demands through local Canadian Government duplicating pools \$10,411; service journals, lists, reviews and directories \$138,909; miscellaneous \$1,310.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: agency advertising—recruiting activities \$703,900; provision of recruiters aids—printed and other visual materials \$27,425; participation in service exhibitions and displays and non-recruiting advertising \$392,108; departmental publications \$3,077,330.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Advertising—films and slides \$20,682; miscellaneous printing requirements \$19,876; emergency measures organization digest \$23,496; photographic service \$1,220; miscellaneous \$1,002.

Information (3)—Concluded**NATIONAL REVENUE****Taxation**

EXPENDITURES INCLUDED: Advertising in respect of the Canada Pension Plan and income tax returns: contracts: Inter-Canada Advertising Agency \$355,307, expenditure \$254,751; (1969-70) Inter-Canada Advertising Agency \$333,759, expenditure \$98,041, to date \$333,759 (final) (amends reporting in Public Accounts 1969-70).

Rentals (5)**ENERGY, MINES AND RESOURCES****National Energy Board**

EXPENDITURES INCLUDED: rental of computers \$48,090.

LABOUR**Unemployment Insurance Commission**

EXPENDITURES INCLUDED: Rental of office equipment \$282,979, Rental of computer equipment \$625,614, Purchased repair and upkeep included: office equipment repairs \$44,829, furniture and fixture repairs \$9,394.

NATIONAL DEFENCE**DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Rental of land without buildings \$524,593; rental of living quarters \$6,123,014; rental of buildings \$878,007; rental of computers \$1,427,827; rental of office equipment \$654,981; rental of machinery and equipment \$252,587; rental of motor vehicles \$593,536; rental of works \$62,161; rental of equipment not otherwise provided for \$84,536.

Purchased Repair and Upkeep (6)**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

EXPENDITURES INCLUDED: Repair and upkeep of buildings and works—projects performed by contract \$15,280,398; maintenance services performed by contract \$5,275,354; janitorial services by contract \$805,681; repair of barrack, ship, school, chapel, hospital, etc.—furniture and furnishings \$342,144; repair of married quarters furniture and furnishing \$111,144; repair of office equipment \$356,108; repair of test equipment \$1,275,280; repair of training equipment \$122,418; repair of life saving, safety, and airdrop equipment \$110,782; repair of electronic, electrical and communications equipment \$3,805,300; repair of armaments \$1,362,342; repair of instruments \$11,279,937; repair, overhaul and modification of ships, auxiliary vessels and small boats \$3,251,353; repair of mechanical and electro-mechanical equipment \$573,491; repair, overhaul and modifications of airframes \$9,436,198; repair, overhaul and modification of aero engines \$11,503,543; repair of airframe spares and accessories \$15,684,227; repair of aero engine spares and accessories \$6,413,660; aircraft storage and civilian maintenance \$582,853; repair, overhaul and modification by contract of mobile equipment—land \$1,582,109.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Repair and upkeep of emergency government facilities \$4,023; repair of office equipment \$1,691; repair and maintenance of radiation defence equipment \$48,325; miscellaneous \$1,920.

Utilities, Materials and Supplies (7)**ENERGY, MINES AND RESOURCES****National Energy Board**

EXPENDITURES INCLUDED: Printing paper and materials \$3,530; Books and printed materials \$17,983; Office Supplies \$11,207; Miscellaneous supplies \$6,886.

LABOUR**Unemployment Insurance Commission**

EXPENDITURES INCLUDED: Office stationery, material and supplies \$2,509,168.

NATIONAL DEFENCE**ADMINISTRATION PROGRAM**

EXPENDITURES INCLUDED: Office machine attachments and accessories \$13,707; books and publications \$9,850; newspapers, periodicals and magazines \$7,201; office stationery and supplies \$19,025; office furnishings and furniture \$7,399; miscellaneous \$406.

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: Public utility services \$18,569,623; food purchases in Canada \$16,008,285; messing cash allowance \$815,387; food purchases outside Canada \$978,332; rum \$357,364; purchase of construction materials \$7,703,841; solid fuel for heating, cooking, and power generating units \$4,267,453; paints, oils, chemicals, insecticides, disinfectants and cleaning materials \$3,583,834; industrial gases \$749,118; liquid and gaseous fuel for heating, cooking and power generating units \$7,991,170; gasoline for mechanical equipment \$1,800,794; lubricants and aviation fuels \$22,701,403; fuel oil for ships \$3,580,934; metals and general hardware \$2,426,938; working, protective and loan issue clothing \$1,807,993; uniform clothing, kit and accessories including tailoring contracts, alterations and repair \$13,040,216; flying and flight deck clothing \$592,111; special winter clothing and personal equipment \$754,821; mess and galley utensils, cutlery and glassware \$431,243; consumable dental supplies \$275,269; consumable medical supplies \$2,213,327; printed forms \$1,056,612; books and publications \$383,550; newspapers, periodicals and magazines \$221,748; school supplies, textbooks for dependents schools and service schools and colleges \$1,339,299; technical publications and engineering orders—commercial and foreign government sources \$1,021,178; office stationery and supplies \$3,401,302; photographic, drafting and cartographic supplies \$1,050,314; packaging, preservation, storage and dunnaging materials \$1,794,921; camp stores \$1,446,009; miscellaneous expendable or consumable items not specifically covered elsewhere \$8,386,302; mechanical and electro-mechanical repair parts for ships \$2,169,999; spare parts, accessories and modification for armoured fighting vehicles including amphibious types \$310,031; airframes \$4,477,193; aircraft engines \$2,715,592; spare airframe accessories \$2,853,840; spare aircraft instruments \$343,580; spare

Utilities, Materials and Supplies (7)—Concluded

NATIONAL DEFENCE—Concluded

DEFENCE SERVICES PROGRAM—Concluded

aircraft engine accessories \$627,479; cooperative logistic arrangements USAF \$815,526; spare parts, accessories, attachments and modifications for mobile land equipment \$5,088,255; spare parts for small arms \$369,545; common electrical and electronic spare parts \$10,005,126; spare parts and accessories for—electronic, communications and electrical equipment \$2,837,887; machine tools, workshop and general garage equipment \$835,893; life saving, safety, diving and airdrop equipment \$703,635; aircraft servicing equipment \$251,546; miscellaneous technical equipment not specifically covered by other projects \$1,369,839; supply support arrangements—US Army \$697,687; married quarters furniture and furnishings \$666,202; warehouse fixtures \$204,841; mess and galley equipment \$510,636; medical equipment \$466,181; office furnishings and furniture \$359,213; barracks, ships, mess, school, chapel, gymnasium, hospital, etc.—furniture and furnishings \$1,879,406; office machines and equipment \$492,123.

CIVIL EMERGENCY MEASURES PROGRAM

EXPENDITURES INCLUDED: Food purchases in Canada \$6,775; office machine attachments and accessories \$5,725; newspapers, periodicals, magazines \$1,622; office stationery and supplies \$13,196; miscellaneous expendable or consumable items not specifically covered elsewhere including petty cash purchases \$9,622; replacement of furniture and furnishings \$29,997; miscellaneous \$2,557.

Grants, Contributions and Other Transfer Payments (10)

INDUSTRY, TRADE AND COMMERCE

Pursuant to Ship Subsidy Regulations authorized by P.C. 1966-1252, June 30, 1966, as amended, agreements were entered into with the following shipbuilders and shipowners:

Shipbuilders	Shipowners	Estimated Subsidy	Expenditures
Alen Construction Ltd. (2 Agreements).....	Artic Shellow Marine.....	101,250	101,250 (f)
Allied Shipbuilders Ltd.....	Crown Zellerback Co.....	495,674	385,764
			To date 484,899
Allied Shipbuilders Ltd.....	Northern Transportation Ltd.....	438,154	438,154 (f)
Allied Shipbuilders Ltd.....	Industrial Acceptance Corp.....	112,866	108,839
Alberni Engineering and Shipyard Ltd.....	Egmont Towing & Sorting Ltd.....	41,531	40,628 (f)
Alberni Engineering and Shipyard Ltd.....	Cooper Barging Service.....	27,170	25,988
Alberta Equipment Centre Ltd. (6 agreements).....	Kaps Transport Ltd.....	349,439	349,439 (f)
B C Marine Shipbuilders Ltd.....	Swiftsure Towing Co. Ltd.....	76,727	36,695
			To date 75,059
B C Marine Shipbuilders Ltd.....	Ocean Cement Co.....	79,734	76,411
Bel-Aire Shipyards Ltd. (2 agreements).....	Bel-Aire Shipyards Ltd.....	39,100	39,100 (f)
Bel-Aire Shipyards Ltd.....	Roynat Leasing Ltd.....	281,000	63,225
Benson Bros. Shipbuilding Co. 1970 Ltd.....	R. Karliner & Assoc. Ltd.....	371,618	185,809
Burrard Dry Dock Co. Ltd.....	Imperial Oil Ltd.....	148,580	148,580 (f)
Burrard Dry Dock Co. Ltd. (2 agreements).....	Harbour Barges Ltd.....	66,887	66,887 (f)
Canadian Shipbuilding and Engineering Ltd.....	Algomax Central Railway.....	1,892,000	1,513,600
			To date 1,892,000 (f)
Canadian Shipbuilding and Engineering Ltd.....	Imperial Oil Ltd.....	210,134	210,134 (f)
Davie Shipbuilding Ltd. (2 agreements).....	Province of Quebec.....	1,034,225	206,845
Dominion Bridge Co. Ltd. (8 agreements).....	Northern Transportation Ltd.....	1,033,157	1,033,157 (f)
Ferguson Industries Ltd. (3 agreements).....	Sealife Fisheries Ltd.....	708,750	141,750
			To date 708,750 (f)
Ferguson Industries Ltd. (2 agreements).....	Mattuna Fisheries Ltd.....	467,600	467,600 (f)
Ferguson Industries Ltd.....	Pecheries Acadiennes.....	247,755	198,203
Ferguson Industries Ltd.....	Gauvin & Noel Co.....	247,755	198,203
Ferguson Industries Ltd.....	John Penny & Son Ltd.....	371,035	74,207
Ferguson Industries Ltd.....	Vondell II—Fisheries Ltd.....	332,404	265,923
Findlay Forest Industries Ltd.....	Findlay Forest Industries Ltd.....	61,096	57,278
Hawker Industries (Dosco) Ltd.....	Southeastern Commonwealth Drilling Ltd.	3,058,993	598,782
			To date 2,993,908
Hawker Industries Ltd. (2 agreements).....	Southeastern Commonwealth Drilling Ltd.	6,303,753	2,797,010
			To date 3,412,848
Hike Metal Products Ltd.....	Dominic Aello.....	32,775	32,063
Jubilation Shipping Ltd. (2 agreements).....	Jubilation Shipping Ltd.....	91,499	73,200
Listers Oilfield Welding Ltd.....	L. & L. Tug & Barge Ltd.....	36,802	36,802
Marine Industries Ltd.....	Branch Lines Ltd.....	1,292,416	258,483
			To date 1,292,416
Marine Industries Ltd. (2 agreements).....	Canapro Ltd.....	854,210	427,105
McKenzie Barge & Derrick Co. Ltd.....	Messrs. Bicknell Byrn & Ferguson.....	84,506	84,506 (f)
Riverton Boat Works Ltd.....	Lake Winnipeg Freight Co.....	26,240	5,141
			To date 25,705
Riverton Boat Works Ltd.....	Freshwater Marketing Corp.....	63,132	31,566
St. John Dry Dock Co. Ltd.....	Canadian Pacific Railway.....	1,824,019	1,434,947
			To date 1,816,333
St. John Dry Dock Co. Ltd.....	Swim Bros. Fisheries Ltd.....	406,000	81,200
Sceptre Dredging Ltd.....	Sceptre Dredging Ltd.....	66,590	66,590 (f)
Sew-Vac Sales & Service Ltd.....	Sew-Vac Sales & Service Ltd.....	9,752	9,143
Silkirk Machine Works Ltd.....	International Hydro Dynamic Co. Ltd.....	70,096	70,096 (f)
Star Shipyard (Mercer's) Ltd.....	Crown Zellerback Canada Ltd.....	317,400	63,480
			To date 317,400
Star Shipyard (Mercer's) Ltd.....	Vancouver Tugboat Co. Ltd.....	137,648	107,059
			To date 134,589
Star Shipyard (Mercer's) Ltd.....	Straits Tug Ltd.....	891,810	93,640
A. F. Theriault & Son Ltd.....	Province of Nova Scotia.....	34,030	34,030 (f)
Vancouver Shipyards Co. Ltd.....	Vancouver Tug Boat Co. Ltd.....	153,675	116,258
			To date 146,993
Vancouver Shipyards Co. Ltd.....	City of Prince Rupert.....	61,133	30,567
			To date 61,133 (f)
Vancouver Shipyards Co. Ltd.....	Straits Tug Ltd.....	127,710	99,792
Vancouver Shipyards Co. Ltd.....	Roynat Leasing Ltd.....	64,519	64,519 (f)
Vancouver Shipyards Co. Ltd.....	Shield's Navigation & Rendell.....	58,663	58,663 (f)
	Tractor & Equipment Co. Ltd.....		
Veto Steel Barge & Boat Construction Ltd.....	Kaps Transport.....	95,071	95,071 (f)
Yarrow's Limited.....	Geo. W. O'Brien.....	37,791	36,987
Yarrow's Limited.....	Industrial Acceptance Corp.....	431,960	431,960 (f)
Zenith Steel Fabricators.....	Industrial Acceptance Corp.....	39,083	39,083 (f)

(f) indicates final payment

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

EXPENDITURES INCLUDED THE FOLLOWING CONTRIBUTIONS to advance the technological capability of Canadian manufacturing industry by supporting selected civil (non-defence) development projects on terms and conditions approved by Treasury Board.

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors:	67,793,332		
Atco Industries Ltd Calgary Alta.....		7,149	
Abitibi Paper Products Co Ltd Toronto.....		20,150	15,175
Advanced Transducer Systems Ltd Toronto.....		108,521	95,657
Advercan Electronics Corp Ltd Toronto.....		94,218	7,352
Aeco Metals Ltd Brantford Ont.....		70,160	10,785
Agratec Industries Ltd Pointe Claire Que.....		6,996	
Alcan Canada Ltd Toronto.....		500,000	63,793
Algocen Mines Ltd Sault Ste Marie Ont.....		216,129	
Allied Chemicals Ltd Toronto.....		81,250	
Allis-Chalmers (Canada) Ltd Lachine Que.....		197,600	31,356
Aquacare International Ltd Vancouver.....		74,534	55,232
Art Laboratory Furniture Ltd Montreal.....		30,928	
Artic System Limited Calgary Alta.....		334,400	64,014
Atlantic Forest Products Ltd Toronto.....		21,283	12,796
Atlantic Sugar Refineries Co Ltd Montreal.....		67,586	56,810
Atlas Hoist & Body Incorporated Montreal.....		2,144	2,117
Atlas Steel Company Welland Ont.....		520,171	150,430
Automatic Electronics Systems Montreal.....		229,500	46,599
Baker Talc Ltd Montreal.....		75,405	23,211
J J Barker Co Ltd Cowansville Que.....		81,000	10,361
The Baldrive Company Galt Ont.....		65,601	
Bata Shoe Company of Canada Ltd Batawa Ont.....		321,525	53,295
Bedard-Girard Ltd Montreal.....		53,086	26,130
Ben's Limited Halifax.....		36,344	3,303
Benson Industries Ltd Vancouver.....		6,170	6,170
Big Indian Drilling Co Ltd Calgary Alta.....		110,661	96,031
Blue Mountain Pottery Division Collingwood Ont.....		94,548	23,039
Brantford Cordage Ltd Brantford Ont.....		2,196	
British Columbia Packers Ltd Vancouver.....		53,000	51,512
Brunswick of Canada Ltd Cooksville Ont.....		3,837	
Butler Metal Products Co Ltd Preston Ont.....		80,219	36,834
CAE Industries Ltd Montreal.....		650,796	
Cameron-McIndoo Ltd Don Mills Ont.....		78,990	76,426
Campeau Corp Ltd Ottawa.....		53,360	
Canada Bread Corp Foods Ltd Toronto.....		28,000	
Canada Malting Co Ltd Toronto.....		68,000	30,112
Canada Packers Ltd Montreal.....		496,000	8,007
Canadair Ltd Montreal.....		648,400	579,200
Canadian Cane Equipment Ltd Edmonton Alta.....		270,000	136,091
Canadian Cannors Ltd Burlington Ont.....		114,000	
Canadian Car (Pacific) Vancouver.....		42,500	7,940
Canadian Co-Operative Implement Co Winnipeg Man.....		38,000	25,163
Canadian General Electric Co Ltd Toronto.....		234,547	7,937
Canadian Industries Ltd Montreal.....		309,730	53,358
Canadian International Paper Co Montreal.....		1,206,270	105,743
Canadian Lady Corset Co Ltd Montreal.....		3,020	
Canadian Magnesite Mines Toronto.....		436,100	49,140
Canadian Marconi Co Montreal.....		552,350	114,930
Canadian Research Institute Don Mills Ont.....		85,000	6,024
Canadian Stackpole Ltd Scarborough Ont.....		8,509	8,509
Canadian Structural Clay Association Willowdale Ont.....		47,308	34,278
Canadian Technical Tape Ltd Montreal.....			
Canadian Vickers Ltd Montreal.....		269,975	
Canadian Westinghouse Co Ltd Hamilton Ont.....		1,923,352	447,239
Canbro Division International Bronze Valleyfield Que.....		135,000	
Canoe Cove Marina Ltd Sidney B C.....		72,250	69,690
Canron Ltd Lachine Que.....		58,912	26,787

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors—Continued			
Can-tex Drilling & Exploration Ltd Calgary.....		220,000	67,510
Carbitron Development Ltd Vancouver.....		66,026	13,164
Carey Canadian Mines Ltd East Braughton Sta Que.....		171,746	56,089
Ceeco Machinery Mfg Co Concord Ont.....		43,450	4,604
Cegelec Industries Inc La Prairie Que.....		105,000	19,357
Central Dynamics Pointe Claire Que.....		75,000	23,258
Champlain Power Products Ltd Toronto.....		76,535	42,644
Chemical Projects Ltd Rexdale Ont.....		34,642	31,917
Collis Leather Co Ltd Aurora Ont.....		1,588	
Cominco Ltd Sheridan Park Ont.....		752,905	19,305
Computing Devices of Canada Ltd Ottawa.....		13,897	
Consolidated Bathurst Ltd Portage du Fort Que.....		183,674	84,237
Consolidated Computer Don Mills Ont.....		1,250,000	289,618
Control Data Canada Ltd Willowdale Ont.....		19,324,000	1,931,594
Convexo Ltd Pickering Ont.....		91,303	48,479
Conlor Molding Systems Ltd Don Mills Ont.....		6,794	6,794
Crescent Cheese Co St Laurent Que.....		72,000	4,507
Criterion Instruments Ltd (CRI) Don Mills Ont.....			
DMR Associates Montreal.....		153,439	23,559
DeLaval Co Ltd Montreal Que.....		30,950	
Delmar Chemicals Ltd Montreal.....		13,407	
Dickinson's Ltd North Burnaby B C.....			
Domco Industries Ltd Montreal.....		262,921	171,849
Dominion Engineering Works Ltd Montreal.....		1,364,499	48,644
Dominion Foundries and Steel Hamilton Ont.....		1,024,608	155,530
Dominion Road Machinery Co Ltd Goderich Ont.....		284,158	49,123
Domtar Construction Materials Ltd Toronto.....		213,154	3,104
Dungarvon Co Ltd Ottawa.....		85,000	73,273
Dupont Canada Ltd Kingston.....		372,580	117,795
Dynmark Ltd Don Mills Ont.....		29,175	
Eagle Machine Co London Ont.....		200,000	35,894
E D Smith & Sons Co Winona Ont.....		15,000	
Elastine Process & Development Ltd Toronto.....		51,515	6,770
Eldorado Nuclear Ltd Toronto.....		143,483	
Electro Dynamics & Telecom Ltd Chatham Ont.....		7,341	5,218
Electrohome Ltd Kitchener Ont.....		43,611	7,264
Electronic Associates Canada Ltd Downsview Ont.....		382,000	36,288
Electrovert Manufacturing Co Ltd Montreal.....		62,066	17,820
Ellett Copper & Brass Co Ltd Vancouver.....		79,218	
Engineered Air Ltd Calgary Alta.....		22,500	
Enercon Limited Hamilton Ont.....			
Ernst Leitz (Canada) Ltd Midland Ont.....		50,000	6,761
E S E Ltd Rexdale Ont.....		288,838	67,556
Federal Pacific Electric of Canada Toronto.....			
Ferranti-Packard Electric Ltd Montreal.....		60,737	663
Ferrocon Industries Int Ltd Vancouver.....		204,000	79,379
Fiberglass Canada Ltd Toronto.....		708,500	90,637
Field Aviation Co Ltd Malton Ont.....		9,533	9,533
R B Filters Ltd Toronto.....		119,150	88,501
Fischer & Porter (Canada) Ltd Downsview Ont.....		17,701	17,701
Fischer Gauge Works Ltd Peterborough Ont.....		136,922	57,334
Fletcher Henschel Thermal Industries Oshawa Ont.....		140,000	
Forano Ltd Plessville Que.....		75,000	19,491
Foremost Track Vehicules Ltd Calgary Alta.....		138,000	
G & B Automated Equip Ltd Downsview Ont.....		242,261	79,923
General Bakeries Ltd Don Mills Ont.....		130,200	
General Concrete Ltd Hamilton Ont.....		300,500	
General Iron Works Co Ltd St Leonard Que.....		52,300	34,423
Jules R Gilbert Toronto.....		55,000	15,312

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors—Continued			
Glenayre Electronics Ltd Vancouver B C.....		18,500	2,909
Glolok Co Ltd Montreal.....		29,981	27,288
Globe Mills Ltd Meaford Ont.....		92,320	83,014
Glulam Products Ltd New Westminster B C.....			
Guidline Instruments Ltd Smith Falls Ont.....		58,127	16,301
Gulf Oil Canada Ltd St Anne de Bellevue Que.....		398,000	99,048
Harco Electronics Ltd Winnipeg.....		50,000	21,460
Hayes-Dana Ltd Thorold Ont.....		162,500	17,747
H J Heinz Co of Canada Ltd Leamington Ont.....			
Holmes Insulation Ltd Sarnia Ont.....		92,000	
Hobrough Ltd Vancouver.....		54,700	28,251
Hovermarine (Canada) Ltd Lachine Que.....		181,000	150,792
Hovey & Associates Ltd Ottawa.....		85,000	11,535
Hughes Trim Ltd Montreal.....		6,527	6,020
Huntec Ltd Toronto.....		98,113	67,559
Husky Mfg & Tool Works Ltd.....		107,284	
Hydrospace Development, Thornhill Ont.....		2,140	
Ideal Equipment Co Ltd Montreal.....		75,000	8,729
Independent Products Canada Montreal.....		110,000	
International Industries Ltd Burnaby B C.....		57,625	38,164
Interprovincial Steel & Pipe Corp Ltd Regina.....		1,213	
Irvin Air Chute Ltd Fort Erie Ont.....		844,507	13,234
J D Irving Ltd Saint John N B.....		58,656	
ITT Canada Ltd Guelph Ont.....		89,448	13,608
Kameco Ltd Montreal.....			
Keeprite Products Ltd London Ont.....		8,194	5,171
Laboratories Franca Inc Montreal.....		21,325	8,203
Lange Canada Inc St Jerome Que.....		70,000	
Laurentian Concentrates Ltd Ottawa.....		35,263	30,304
Leigh Instruments Ltd Carleton Place Ont.....		504,450	168,316
Lenkhurst Electric Co of Canada Burnaby B C.....		743,344	203,663
Les Industries Tanguay Ltee St Prime Que.....		140,000	81,158
Litton Systems (Canada) Ltd Rexdale Ont.....		322,250	141,170
Lockheed Offshore Petroleum Services New Westminster B C.....		4,567,337	1,058,309
Q M Machine Works Prince George B C.....		59,800	
MacMillan Bloedel Ltd Vancouver.....		231,779	231,779
MacNaughton-Brooke Ltd Weston Ont.....		145,500	5,897
Magadyne Industries Ltd Edmonton Alta.....		330,000	144,411
Maple Leaf Mills Limited Toronto.....		24,391	
Maranda & Labrecque Ltd Montreal.....		12,206	
Marb-O-Matic Corp Ltd Montreal.....			
Maritime Television Ltd Stellarton N S.....		281,804	
Martin Mfg Ltd Cap de la Madeleine Que.....		13,488	10,219
McPhar Geophysics Ltd Don Mills Ont.....		5,193	5,127
Metaltech Inspection Ltd Montreal.....		30,134	27,393
Mimik Ltd Galt Ont.....		49,605	15,692
Monsanto Canada Ltd Montreal.....		285,700	
Montreal Locomotive Works Ltd Montreal.....		6,875	
Multiscreen Corp Galt Ont.....		83,306	35,501
Municipal Spraying & Contracting Ltd Bedford N S.....		130,000	
National Sea Products Ltd Halifax.....			
Niagara Wire Weaving Co Ltd Niagara Falls Ont.....		84,233	4,773
Noma Lites Canada Ltd Scarborough Ont.....		150,000	150,000
Noranda Metal Industries Ltd Montreal.....		394,100	67,320
Noranda Mines Ltd Noranda Que.....		852,184	522,695
Nordic Biochemicals Ltd Montreal.....		9,653	3,014
Nordic Steel Products Ltd Port Credit Ont.....		48,183	24,953
Northern Electric Co Ltd Montreal.....		2,804,950	387,828
Northern Pigment Co Ltd Toronto.....		341,355	37,564

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors—Continued			
Northern Radio Mfg Co Ltd Ottawa.....		223,913	11,689
Norton Research Corp Chippawa Ont.....		176,000	20,437
Ocean Coating Ltd Vancouver.....		69,902	21,112
Orenda Ltd Toronto.....		857,482	91,682
Otaco Ltd Orillia Ont.....		45,000	
Peace River Mining & Smelting Co Amherstburg Ont.....		73,547	31,500
Physico-Medical Systems Corp Montreal.....		12,500	10,319
Picker X-Ray Mfg Ltd Bramalea Ont.....		351,523	109,513
Poly Converters Ltd Hamilton Ont.....		6,965	6,965
Preci-Tools Ltd Montreal.....		23,982	
Procor Ltd Oakville Ont.....		50,328	17,264
Pylon Electronics Development Ltd Lachine Que.....		1,773	1,773
Rader Pneumatics & Engineering Co Ltd Vancouver.....		2,609	2,609
Radiation Technology (Canada) Ltd Ste Hilaire Que.....		12,914	8,563
Raymond Industrial Equipment Brantford Ont.....		88,290	63,455
Reichhold Chemicals Canada Weston Ont.....		158,450	18,105
Rexwood Products Ltd New Liskeard Ont.....		61,100	13,884
Rio Algoma Mines Ltd Toronto.....		162,375	42,152
Roaken Industries Ltd Kenora Ont.....		10,000	5,949
Robson Lang Leathers Oshawa Ont.....		25,814	
Rolland Paper Co Ltd Montreal.....			
SIOC Ltd Toronto.....			
Saguenay Shipping Ltd Montreal.....		9,500	7,000
Scintrex Ltd Concord Ont.....		314,500	7,972
SGM Automation Ltd St Leonard Que.....		44,000	24,114
Shamrock Chemicals London Ont.....		89,000	78,795
Shanfield Industries Ltd Toronto.....		25,936	12,724
Simtec Industries Ltd Montreal.....		93,000	7,927
Space Optics Ltd Ottawa.....		58,196	44,735
Spar Aerospace Products Ltd Malton Ont.....		25,452	3,922
Spring Chemicals Ltd Don Mills Ont.....		228,932	131,072
Steel Chemicals Co Ltd Pointe Claire Que.....		68,776	15,009
Steel Co of Canada Ltd Toronto.....		383,742	
Steep Rock Mines Ltd Steep Rock Lake Ont.....		40,435	40,435
Sun Oil Co Ltd Toronto.....		128,213	33,707
Sun Rype Products Ltd Kelowna B C.....		120,280	2,459
Surfside Shellfish Co Ltd Vancouver.....		16,392	8,276
Susan Shoe Industries Ltd Hamilton Ont.....		50,123	
Textron Canada Ltd Grand Bend Ont.....		2,927,850	611,745
Thio-Pet Chemicals Ltd Calgary Alta.....		153,789	108,230
Timberjack Machines Ltd Woodstock Ont.....		80,985	80,985
T-Scan Ltd Toronto.....			
Trump Hydraulics Ltd Oliver B C.....		29,044	
Unican Securities Systems Ltd Montreal.....		218,053	59,078
Union Carbide Canada Ltd Toronto.....		1,124,000	61,773
Uniroyal Ltd Kitchener Ont.....		124,115	23,544
Unitron Industries Ltd Kitchener Ont.....		171,600	25,528
Velan Engineering Ltd Montreal.....		124,273	
Versatile Mfg Ltd Winnipeg.....		500,000	83,343
K Vet Ltd Hespeler Ont.....		160,000	14,487
Viscount Video Systems Ltd Vancouver.....		79,000	32,310
V-Mart Automation Ltd Montreal.....		9,908	
Vulcan Industrial Packaging Rexdale Ont.....		36,136	11,741
Vulcan Equipment Co Ltd Toronto.....		77,437	13,668
Western Research & Development Ltd Calgary Alta.....		160,350	14,539

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors—Concluded			
Western Roto Thresh Mfg Co Ltd Saskatoon Sask.....		67,500	67,500
Worthington (Canada) Ltd Brantford Ont.....		173,000	64,044
M L W Worthington Montreal Que.....		507,498	201,408
Wrap-O-Matic Machine Co Ltd Scarborough Ont.....		44,100	18,751
	67,793,332	67,793,332	13,054,909
Less—Authorized commitments for subsequent fiscal years.....	52,293,332	54,649,332	
	15,500,000	13,144,000	13,054,909

EXPENDITURES INCLUDED THE FOLLOWING CONTRIBUTIONS to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability

- a) by supporting selected development programs,
 - b) by paying one-half of the cost of the acquisition of new equipment required for plant modernization, and
 - c) by supporting the establishment of production capacity and qualified sources for production of component parts and materials,
- on terms and conditions approved by the Treasury Board.

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors.....	131,578,598		
Abex Industries Kitchener Ont.....		3,306	
Abex Industries of Canada Ltd Montreal.....		753,395	226,000
Advanced Extrusions Penetanguishene Ont.....		30,500	29,753
Aero Machinery Ltd Montreal.....		75,486	75,486
Aircraft Appliances & Equipment Ltd Rexdale Ont.....		30,467	30,467
Amphenol Canada Ltd Scarborough Ont.....		250,961	7,961
ASM Corporation Ltd Montreal.....		25,807	
Atco Industries Ltd Calgary Alta.....		22,764	
Aviation Electric Ltd Montreal.....		793,893	293,488
Bata Engineering Division—Bata Shoe of Canada Ltd Batawa Ont....		83,650	81,092
Bata Industries Ltd Batawa Ont.....		66,000	54,707
Bownar Canada Ltd Ottawa.....		758,363	179,874
Brantford Precision Ltd Brantford Ont.....		9,249	
Bristol Aerospace (1968) Ltd Winnipeg.....		457,036	756,222
CAE Electronics Montreal.....		8,111,040	4,429,429
CAE Industries Ltd Montreal.....		1,848,170	493,784
Government of Canada—Department of National Defence Ottawa..		1,449	1,449
Government of Canada—Department of Supply and Services (DDP) Ottawa.....		6,095,074	686,349
Canadair Ltd Montreal.....		1,550,100	446,934
Canadian Bronze Co Ltd Montreal.....		5,044	5,044
Canadian Flight Equipment Co Ltd Toronto.....		42,289	39,433
Canadian Marconi Co Montreal.....		6,456,157	2,502,233

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Continued

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors—Continued			
Canadian Steel Foundries Ltd Montreal.....		105,036	103,529
Canadian Vac-Hyd Processing Ltd Oakville Ont.....		67,418	
Canadian Vickers Ltd Vancouver.....		428,551	202,871
Canadian Westinghouse Co Ltd Hamilton Ont.....		572,051	103,012
Canron Ltd Rexdale Ont.....		53,725	53,725
Capilano Engineering Co Ltd Vancouver.....		3,952	
Cercast Incorporated Montreal.....		11,541	11,541
Champion Machine & Tool Co Ltd Cooksville Ont.....		462	462
Collins Radio Co Ltd Toronto.....		33,761	33,761
Computing Devices of Canada Ltd Ottawa.....		1,165,208	370,552
Davie Shipbuilding Ltd Levis Que.....		226,331	
DeHavilland Aircraft of Canada Ltd Toronto.....		6,250,763	3,329,926
Designed Precision Castings Ltd Brampton Ont.....		6,978	6,978
Dominion Aluminum Fabricating Toronto Ont.....		72,570	
Dominion Forge Co Ltd Windsor Ont.....		974,575	
Douglas Aircraft Co of Canada Ltd Toronto.....		13,032,000	5,887,360
Dowty Equipment of Canada Ltd Ajax Ont.....		128,034	118,464
Electronic Craftsmen Waterloo Ont.....		21,462	17,388
Ernst Leitz Canada Ltd Midland Ont.....		30,902	30,902
Erie Technological Products Trenton Ont.....		824,500	
Fabriscon Mfg Ltd Cobourg Ont.....		6,214	4,426
Ferranti-Packard Ltd Toronto.....		15,497	
Fischer Bearing Mfg Ltd Stratford Ont.....		24,909	19,114
Fischer Gauge Works Ltd Peterborough Ont.....		1,792	604
Fleet Mfg Ltd Fort Erie Ont.....		59,985	7,809
Flextrac Nodwell Ltd Calgary Alta.....		37,500	
Fluid Power Ltd Rexdale Ont.....		4	
Gabriel of Canada Ltd Toronto.....		498,857	236,412
Garrett Mfg Ltd Rexdale Ont.....		559,765	343,114
Genaire (1961) Ltd St Catherine Ont.....		39	32
General Metallic Parts Ltd Toronto.....		87	87
General Precision Industries Ltd Montreal.....		149,877	149,877
Graphico Precision Works Ltd Scarborough Ont.....		63,038	62,841
Gulton Industries (Canada) Ltd Gananoque Ont.....		42,202	
Haley Industries Ltd Haley Ont.....		198,774	23,774
Hammond Mfg Co Ltd Guelph Ont.....		21,400	21,400
John J Hepburn Ltd Toronto.....		343,609	83,680
Hermes Electronics Ltd Dartmouth N S.....		193,622	193,622
Heroux Ltd Montreal.....		178,650	83,030
Holland Hitch of Canada Ltd Woodstock Ont.....		69,122	4,122
Hovey Associates Ltd Ottawa.....		45,093	33,018
Husky Mfg & Tool Works Ltd Bolton Ont.....		370,378	
IBM Canada Ltd Don Mills Ont.....		945,000	
Ingersol Machine & Tool Ingersol Ont.....		124,000	83,767
International Tools Ltd Windsor Ont.....		50,685	45,305
K K Precision Parts Downsview Ont.....		28,500	27,423
Lacal Industries Ltd Toronto.....		3,369	
Laurentian Concentrates Ltd Ottawa.....		45,550	
Leigh Instruments Ltd Carleton Place Ont.....		1,222,507	740,074
Linamar Machine Ltd Ariss Ont.....		86,750	44,789
Litton Systems (Canada) Ltd Rexdale Ont.....		8,051,354	2,037,577
Long Mfg Oakville Ont.....		46,200	44,254
Lucas—Rotax Ltd Montreal.....		26,536	26,384
Magna Electronics Corp Ltd Toronto.....		181,905	161,801
Marine Industries Ltd Sorel Que.....		2,337,500	2,266,602
Maritime Industries Ltd Vancouver B C.....		44,419	
Marsland Engineering Ltd Waterloo Ont.....		596,374	329,296
Micro Systems International Ottawa.....		31,359,918	8,128,523
Modern Machine Industries Ltd Montreal.....		55,971	15,967

Grants, Contributions and Other Transfer Payments (10)—Continued

INDUSTRY, TRADE AND COMMERCE—Concluded

	Estimates	Allotments	Expenditures
	\$	\$	\$
Contractors—Concluded			
Monorail Industries Ltd Montreal.....		29,666	29,666
Montreal Metal Heat Treating Co Ltd Montreal.....		36,687	36,687
N1-SiL Cables Ltd Toronto.....		24,997	232
Northern Electric Co Ltd Ottawa.....		254,792	105,276
Northwest Industries Ltd Edmonton.....		553	553
Okanagan Helicopters Ltd Vancouver.....		16,022	
Orenda Ltd Toronto.....		358,333	213,467
Otaco Ltd Orillia Ont.....		2	
Precision Electronics Component Ltd Toronto.....		9,822	6,453
Precision Small Parts Ltd Toronto.....		100,001	50,348
Preston Foundries Ltd Preston Ont.....		151,487	146,485
RCA Ltd Montreal.....		1,942,417	354,588
RC Machine Parts Inc Longueuil Que.....		32,180	32,180
Joseph Robb & Co Montreal.....		55,799	51,948
Rodell Corp Winnipeg.....		7,350	
St John Shipbuilding St John N B.....		845,511	
CR Snelgrove Co Ltd Ottawa.....		129,360	91,848
SIDO Ltd (La Société Industrielle de Décolletage et d'Outillage) Granby Que.....		18,269	12,433
Space Circuits Ltd Waterloo Ont.....		337	337
Spar Aerospace Products Ltd Malton Ont.....		498,293	12,462
RJ Stamping Co Ltd Toronto.....		225,666	212,659
Standard Modern Tool Co Ltd Toronto.....		17,019	
Standard Products (Canada) Ltd Stratford Ont.....		245,775	
Steel Treaters Inc St Eustache Que.....		47,093	39,623
TUL Safety Equipment Montreal.....		13,641	
Triplex Engineering Co Ltd Pointe Claire Que.....		22,125	22,125
Tubonoga Ltd Longueuil Que.....		28,169	28,169
United Aircraft of Canada Ltd Longueuil Que.....		25,776,238	7,377,328
Valeriot Electronics Ltd Guelph Ont.....		18,227	
Varian Assoc of Canada Ltd Georgetown Ont.....		405,651	155,606
Velan Engineering Ltd Montreal.....		384,587	116,450
Vestshell Inc Montreal.....		34,848	34,848
Walbar Machine Products of Canada Ltd Toronto.....		102,670	57,794
Welland Forge Ltd Welland Ont.....		8,973	8,973
Westhill Industries Ltd Montreal.....		126,908	126,908
W. C. Wood Co Ottawa.....		35,019	33,014
York Gears Ltd Toronto.....		7,139	
	131,578,598	131,578,598	45,187,360
Less—Authorized commitments for subsequent fiscal years.....	89,278,598	86,391,238	
	42,300,000	45,187,360	45,187,360

JUSTICE

EXPENDITURES INCLUDED gratuities to the widows or such dependents as may be approved by Treasury Board of judges who die while in office.

	Estimate	Allotments	Expenditures
Gratuities.....	60,000	60,000	14,000

Grants, Contributions and Other Transfer Payments (10)—Continued**JUSTICE—Concluded**

EXPENDITURES INCLUDED: Pensions under the Judges' Act, c. 159, R.S., as amended.

The amounts paid in respect to the Supreme Court of Canada, Exchequer Court of Canada, Northwest Territories and the various Provincial Courts under Federal jurisdiction are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (7).....	64,753
Exchequer Court of Canada (6).....	51,134
Northwest Territories (1).....	5,147
Newfoundland (4).....	19,069
Nova Scotia (15).....	139,646
Prince Edward Island (4).....	52,474
New Brunswick (14).....	104,551
Quebec (63).....	524,284
Ontario (91).....	590,538
Manitoba (24).....	142,406
Saskatchewan (36).....	124,330
Alberta (22).....	161,875
British Columbia (33).....	323,287
	<hr/>
	\$2,303,494

NATIONAL DEFENCE**MUTUAL AID PROGRAM****EXPENDITURES INCLUDED:**

Procurement for Mutual Aid Transfers to NATO countries of equipment from service stocks: payments against contracts for materiel—National Research Council \$82,224; freight on materiel \$4,420.

Contributions to infrastructure and NATO military budgets: Supreme Headquarters Allied Powers Europe \$4,945,855, Central European Operating Agency \$71,469. Infrastructure—included payments to the Government of Canada \$742,884, Government of Germany \$788,457, Government of Greece \$1,682,864, Government of Italy \$987,241, Government of Luxembourg \$73,685, Government of Turkey \$1,685,716, Supreme Headquarters Allied Powers Europe \$3,318,856.

NATIONAL HEALTH AND WELFARE**Medical Research Council**

EXPENDITURES for the extramural program of the Medical Research Council consisted of: postdoctoral fellowships \$2,894,897, full-time associateships \$1,660,764, full-time scholarships \$1,775,806, summer scholarships \$260,400, centennial fellowships \$261,006, studentships \$1,032,530, grants-in-aid of university research \$25,726,505, special activities including support for approved symposia and support of a limited number of visiting scientists \$350,092.

Grants, Contributions and Other Transfer Payments (10)—Continued

TRANSPORT

Canadian Transport Commission

EXPENDITURES INCLUDED payment of steamship subventions to contractors (shown in parenthesis) for services between the following ports:

	Estimates	Allotments	Expenditures
	\$	\$	\$
<i>Western Local Services</i>			
Service between—			
Gold River and Zeballos B C (Nootka Sound Service Ltd).....	44,000	44,000	50,000
Vancouver and northern British Columbia ports (Northland Shipping (1962) Co Ltd).....	393,800	393,800	503,000
Vancouver and west coast of Vancouver Island B C (Northland Navigation Co Ltd).....	145,000	145,000	190,000
<i>Eastern Local Services</i>			
Service between—			
Burnside and St Brendans Nfld (Michael Ryan).....	17,500	17,500	17,500
Carmanville and Fogo Island Nfld (Fogo Transport Ltd).....	45,000	45,000	50,000
Cobb's Arm and Change Islands Nfld (Chaffey's Shipping Ltd).....	14,500	14,500	13,750
Dalhousie N B and Miguasha Que (Dalhousie Miguasha Ferries Ltd)....	26,500	26,500	26,500
Grand Manan and mainland N B (Coastal Transport Ltd).....	259,000	259,000	259,000
Greenspond and Badger's Quay Nfld (Beothic Fish Processors Ltd).....	29,000	29,000	30,500
Halifax N S and Cupids Nfld (H B Dawe Ltd).....	70,000	70,000	70,000
Halifax N S and St John's Nfld (Newfoundland Canada Steamships Ltd).....	275,000	275,000	275,000
Ile-aux-Coudres and Les Eboulements Que (La Cie de Navigation Cartier Ltée).....	44,000	44,000	44,000
Ile-aux-Grues and Montmagny Que (summer) (Paul Eugene Lavoie)....	9,000	9,000	9,000
Ile-aux-Grues and Montmagny Que (winter) (Albert Vezina).....	1,700	1,700	
Iles de la Madeleine Que, Cheticamp and Halifax N S (La Cooperative de Transport Maritime et Aerien).....	35,000	35,000	26,000
Iles de la Madeleine and Montreal Que (La Cooperative de Transport Maritime et Aerien).....	130,000	130,000	130,000
Montreal to Corner Brook and St John's Nfld (Clarke Steamships).....	1,334,862	1,334,862	1,286,371
Montreal, Quebec, Rimouski and north shore ports Que (Agence Maritime Inc).....	732,000	732,000	732,000
Peele Island and the mainland Ont (Peele Shipping Co Ltd).....	88,695	88,695	88,695
Pictou N S, Charlottetown P E I and Iles de la Madeleine Que (Magdalen Islands Transportation Co Ltd).....	500,000	500,000	406,000
Portugal Cove and Bell Island Nfld (Newfoundland Transportation Co Ltd).....	302,543	302,543	298,684
Prince Edward Island and Newfoundland (North Shipping and Transportation Ltd).....	102,900	102,900	102,900
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd)...	1,144,000	1,144,000	1,070,000
Riviere-du-Loup and St Simeon Que (La Traverse Riviere-du-Loup—St Simeon Ltée).....	21,000	21,000	21,000
St Barbe Newfoundland and Blanc Sablon Que (Puddister and Bennett Shipping).....	70,000	70,000	91,452
Sorel and Ile St Ignace Que (La Cie de la Traverse du St Laurent Ltée)...	50,000	50,000	50,000
Tobermory/South Baymouth (Owen Sound Transportation Co Ltd)....	75,000	75,000	62,700
Twillingate and New World Island Nfld (Winston Saunders).....	80,000	80,000	80,000
Total.....	6,040,000	6,040,000	5,984,052

A refund of \$12,300 was received from the Owen Sound Transportation Co Ltd and credited to the vote in accordance with the recapture clause of the relevant agreement.

Grants, Contributions and Other Transfer Payments (10)—Concluded

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM EXPENDITURES INCLUDED:

Direct payments of tuition fees to universities, colleges and schools were—Acadia University Wolfville N S \$6,770, University of Alberta Edmonton \$19,380, Algonquin College Ottawa \$3,060, University of British Columbia Vancouver \$24,359, University of Calgary Calgary Alta \$10,706, Carleton University Ottawa \$15,449, Dalhousie University Halifax \$12,754, University of Guelph Guelph Ont \$7,760, Lakehead University Thunder Bay Ont \$4,985, Laurentian University Sudbury Ont \$2,270, Loyola College Montreal \$4,914, University of Manitoba \$14,360, McGill University Montreal \$8,707, McMaster University Hamilton Ont \$4,195, University of Montreal Montreal \$2,781, Mount Saint Vincent University Halifax \$2,875, University of Newfoundland St John's Nfld \$5,695, Nova Scotia College of Art & Design Halifax \$1,270, Nova Scotia Technical College Halifax \$1,250, University of Ottawa Ottawa \$13,053, Queen's University Kingston Ont \$13,129, Ryerson Polytechnical Institute Toronto \$4,615, Saint Francis Xavier University Antigonish N S \$4,658, Saint Marys University Halifax \$5,380, University of Saskatchewan Saskatoon \$4,040, Simon Fraser University Burnaby B C \$5,682, Sir George Williams University Montreal \$3,634, University of Toronto Toronto \$24,803, Trent University Toronto \$3,230, Waterloo Lutheran University Waterloo Ont \$3,105, University of Waterloo Waterloo Ont \$11,005, University of Western Ontario London Ont \$15,765, University of Windsor Windsor Ont \$4,536, University of Winnipeg Winnipeg \$5,437, York University Toronto \$13,975, miscellaneous schools, colleges, etc., (each under \$2,000) \$35,693.

Miscellaneous grants were—Army Benevolent Fund \$18,000, Canadian Hearing Society \$7,200, Canadian Paraplegic Association \$10,000, Royal Canadian Legion \$9,000.

All other Expenditures (12)

LABOUR

Unemployment Insurance Commission

EXPENDITURES INCLUDED: Other expenses \$61,704.

NATIONAL DEFENCE

DEFENCE SERVICES PROGRAM

EXPENDITURES INCLUDED: official entertainment \$81,754; funeral expenses \$108,799; landing fees \$105,574; military mapping \$202,821; ex-gratia payments \$86,737; grants for reading rooms and recreational libraries \$35,881; grants and allowances for maintenance of physical fitness equipment \$195,699; grants for bands \$68,153; compensation for loss or damage to property or injury to persons, including collision claims \$697,545; cadets contingency allowances \$186,810; reserves contingency allowances \$146,534; grants not provided elsewhere \$69,678; miscellaneous expenditures not provided elsewhere \$2,214,300; grants for reference libraries \$14,709; foreign service official hospitality and representational expenses \$175,423.

All Other Expenditures (12)—Continued**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM****EXPENDITURES INCLUDED:**

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Canadian Standardization Officer, Canberra, Australia.....	Major.....	2,000
Canadian Forces Attache, Brussels, Belgium.....	Lieutenant Colonel.....	3,050
Canadian Military Representative to Military Committee (NATO), Brussels, Belgium.....	Major General.....	4,450
Deputy Canadian, Representative Ammunition (NATO) Committee, Brussels, Belgium..	Lieutenant Colonel.....	2,400
Deputy Canadian Military Representative to Military Committee (NATO) Brussels, Belgium.....	Colonel.....	2,850
Military Adviser to Canadian Delegation, Brussels, Belgium.....	Colonel.....	2,850
Staff Officer to Canadian Military Delegation, Brussels, Belgium.....	Lieutenant Colonel.....	2,400
Commander NATO Staff College, Rome, Italy.....	Lieutenant General.....	2,400
Assistant Chief of Staff Plans & Policy (SHAPE) Casteau, Belgium.....	Major General.....	3,150
Canadian National Military Representative (SHAPE) Casteau, Belgium.....	Colonel.....	2,850
Chief of Staff United Nations Force, Nicosia, Cyprus.....	Brigadier General.....	3,150
Canadian Forces Adviser, Nicosia, Cyprus.....	Lieutenant Colonel.....	2,800
United Nations Force Economics Officer, Nicosia, Cyprus.....	Major.....	700
Canadian Forces Attache, Prague, Czechoslovakia.....	Colonel.....	3,100
Canadian Forces Attache, Paris, France.....	Colonel.....	3,650
Assistant Canadian Forces Attache, Paris, France.....	Major.....	2,800
Canadian Forces Attache, Bonn, Germany.....	Colonel.....	3,100
Senior Canadian Legal Adviser (Europe), Bonn, Germany.....	Colonel.....	1,100
National Defence Liaison Officer (Legal), Bonn, Germany.....	Captain.....	550
Commander No 1 Air Division, Lahr, Germany.....	Major General.....	3,500
Commander Canadian Land Forces (Europe), Soest, Germany.....	Brigadier General.....	1,750
Commander, Canadian Forces (Europe), Lahr, Germany.....	Colonel.....	1,000
Deputy Chief of Staff Administration and Logistics (4 Allied Tactical Air Force), Ramstein, Germany.....	Brigadier General.....	2,500
Canadian Forces Adviser, Accra, Ghana.....	Colonel.....	3,750
Canadian Forces Adviser, New Delhi, India.....	Colonel.....	3,250
Canadian Forces Attache, Tel Aviv, Israel.....	Colonel.....	2,800
Canadian Forces Attache, Rome, Italy.....	Colonel.....	3,450
Canadian Forces Attache, Tokyo, Japan.....	Colonel.....	3,350
Canadian Representative United Nations Command Military Armistice Commission, Seoul, Korea.....	Major.....	700
Air Adviser, Kuala Lumpur, Malaysia.....	Brigadier General.....	4,150
Canadian Forces Attache, The Hague, Netherlands.....	Colonel.....	3,200
Assistant Chief of Staff Air Operations (Allied Forces Central Europe), Brunssum, Netherlands.....	Brigadier General.....	3,150
Canadian Forces Attache, Oslo, Norway.....	Colonel.....	3,500
Canadian Forces Adviser, Islamabad, Pakistan.....	Colonel.....	3,200
Canadian Forces Attache, Warsaw, Poland.....	Colonel.....	3,300
Canadian Forces Attache, Stockholm, Sweden.....	Colonel.....	3,500
Air Adviser, Canadian Armed Forces, Advisory and Training Team, Dar Es Salaam, Tanzania.....	Major.....	2,200
Canadian Forces Attache, Ankara, Turkey.....	Colonel.....	3,100
Canadian Forces Attache, Cairo, United Arab Republic.....	Colonel.....	2,800
Canadian Forces Attache, Moscow, USSR.....	Colonel.....	3,700
Assistant Canadian Forces Attache, Moscow, USSR and Canadian Forces Attache, Finland.....	Lieutenant Colonel.....	3,700
Assistant Canadian Forces Attache, Moscow, USSR.....	Lieutenant Colonel.....	3,050
Canadian Forces Attache, Belgrade, Yugoslavia.....	Colonel.....	3,000
Deputy Commander Norad Headquarters, Colorado Springs, Colorado, USA.....	Lieutenant General.....	4,700
Naval Liaison Officer—Bermuda.....	Major.....	1,000
Canadian Joint Defence Liaison Staff, London, England		
Commander.....	Brigadier General.....	4,350
Senior Liaison Officer.....	Colonel.....	2,900
Senior Liaison Officer.....	Colonel.....	2,900
Deputy Liaison Officer.....	Colonel.....	2,900
Deputy Liaison Officer.....	Lieutenant Colonel.....	1,900

All other Expenditures (12)—Concluded**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM****EXPENDITURES INCLUDED:**

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Deputy Liaison Officer.....	Lieutenant Colonel.....	1,900
Deputy Liaison Officer.....	Lieutenant Colonel.....	1,900
Senior Administrative Officer.....	Lieutenant Colonel.....	1,900
Senior Canadian Forces Intelligence Liaison Officer, London, England.....	Lieutenant Colonel.....	1,900
Canadian Joint Defence Liaison Staff, Washington, D.C.		
Commander.....	Major General.....	6,450
Senior Liaison Officer and Attache.....	Lieutenant Colonel.....	3,200
Senior Liaison Officer and Canadian Forces Attache.....	Brigadier General.....	3,850
General Liaison Officer and Assistant Canadian Forces Attache.....	Colonel.....	3,200
Senior Liaison Officer and Attache.....	Brigadier General.....	3,850
Deputy Senior Liaison Officer and Assistant Attache.....	Lieutenant Colonel.....	3,200
Senior Canadian Forces Intelligence Liaison Officer, Washington, USA.....	Lieutenant Colonel.....	2,500
Canadian Program Manager Project—Mallard, USA.....	Colonel.....	2,600

SPECIAL ALLOWANCES—Indo-China—P.C. 1966-16/588, March 31, 1966 as amended by P.C. 1966-1/1883, September 27, 1966, effective August 1, 1965, authorized payment of Special Living Allowance based on the rank of the serving member, a Post Differential Allowance and a Tropical Outfit Allowance for members of the Canadian Delegation to the International Commission for supervision and control in Indo-China.

In accordance with the Foreign Service Official Hospitality Directive approved by Treasury Board pursuant to T.B. 694890 dated 12 February, 1970, funds for official hospitality expenses have been approved for the fiscal year 1970/71 for officers of the Canadian Forces holding positions indicated hereunder in the annual amounts shown:

Appointment and Place	Rank	Official Hospitality Allocation
		\$
Senior Military Adviser, Cambodia.....	Lieutenant Colonel.....	1,600
Senior Military Adviser, Laos.....	Brigadier General.....	2,700
Assistant Military Adviser, Laos.....	Major.....	1,300
Senior Military Adviser, Vietnam.....	Brigadier General.....	2,700
Assistant Military Adviser, Vietnam.....	Lieutenant Colonel.....	1,600
Deputy Secretary General, Vietnam.....	Lieutenant Colonel.....	1,600
Senior Military Representative at Hanoi, Vietnam.....	Major.....	1,300
Staff Officer Special Duties at Hanoi, Vietnam.....	Major.....	1,300

SECRETARY OF STATE

Office of the Chief Electoral Officer
Expenses of elections, Canada Elections Act,
c. 39, Statutes of 1960, as amended

EXPENDITURES INCLUDED:

Fees, costs, allowances and expenses.....	812,105
Preparatory work—general accounts.....	121,637
	\$ 933,742

Receipts and Revenues Credited to the Vote (13)**NATIONAL DEFENCE****DEFENCE SERVICES PROGRAM**

RECOVERIES INCLUDED: medical, hospital and dental services provided to DVA patients and employees of other government departments \$2,494,078; provincial school grants, tuition fees and other recoveries in respect of education \$6,356,421; travel and removal \$336,912; assistance provided to provincial and municipal governments \$248,774; fuel, materiel and services supplied to NATO countries \$2,561,038; fuel, materiel and services supplied to other government departments and crown corporations and agencies \$2,803,659; fuel, materiel and services provided to research ships \$1,775,895; sales of clothing and kit (old uniform) \$615,062; sales of fuel and recoveries not elsewhere classified \$493,156; married quarters—rentals \$40,070,578; single quarters—rentals \$4,223,219; garage and trailer space—rentals \$314,140; all sales of foodstuffs (provisions) \$897,293; all sales of public meals (prepared rations) \$9,083,395; medical, hospital and dental services provided to civilians and dependents of service personnel \$1,400,322; recovery of pay and allowances of seconded military personnel \$1,190,975; sales of Canadian armed forces new pattern uniform and related items \$272,284; inspection services performed by quality assurance branch \$117,054; vehicle accident claims and damages to barrack, hospital and camp equipment \$1,332,396; continental air defence integration north (CADIN) operation and maintenance agreement \$12,600,225; Canadian Forces/USAF cost sharing communications agreement \$19,990,325; training and assistance—other than NATO including military assistance program \$482,716; training provided to NATO countries \$135,935; assistance to the United Nations \$339,434; transfers from special account authorized by national defence vote 48 \$781,000; rentals of land, buildings, garages, space, and equipment plus miscellaneous rentals and permits excluding married and single quarters \$391,554; sales of materiel and supplies \$132,038; sales of petrol, oil lubricant, and fuel \$664,749; telephone service charges and commissions \$117,946; aerodrome landing fees and facilities \$105,841; utilities provided from service owned facilities, including service for trailers \$569,153; premium on foreign exchange transactions; customs drawback, and refund of sales tax \$316,156; miscellaneous \$191,248.

SOLICITOR GENERAL**Royal Canadian Mounted Police****RECOVERIES INCLUDED:**

Policing agreements.....	40,227,039
Accommodations.....	1,329,099
Sale of clothing and kit to members.....	137,962
Sundry sales.....	24,301
Miscellaneous.....	62,353
	<hr/>
	\$ 41,780,754

Miscellaneous**JUSTICE****STATEMENT OF
JUDGES' SALARIES AND ALLOWANCES***Supreme Court of Canada—**Judges' salaries, Judges' Act
(Chap. 159, R.S. as amended)*

Salaries.....	(1)	338,005
Travelling Allowances.....	(2)	310

\$ 338,315

*Exchequer Court of Canada—**Judges' salaries, including district judges in
admiralty and travelling allowances, etc.,
(Chap. 159, R.S. as amended)*

Salaries.....	(1)	244,000
Travelling allowances—President and puisne judges.....	(2)	26,524
Travelling allowances—Admiralty judges.....	(2)	

\$ 270,524

*Other Courts—**Judges' salaries and travelling allowances
(Chap. 159, R.S. as amended)*

Judges' salaries—Other courts.....	(1)	10,065,183
Judges' travelling allowances—Other courts..	(2)	418,764

\$ 10,483,947

*Northwest Territories—**Judge's salary and travelling allowances
(Chap. 159, R.S. as amended)*

Salary of judge.....	(1)	28,000
Travelling allowance.....	(2)	12,818

\$ 40,818

*Yukon Territory—**Judge's salary and travelling allowances
(Chap. 159, R.S. as amended)*

Salary of judge.....	(1)	28,000
Travelling allowance.....	(2)	4,034

\$ 32,034

Miscellaneous—Continued

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

Government of the United States of America.—Advances were made to the Government of the United States under individual Orders in Council and Treasury Board authorities for materiel on order, equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in United States funds, as follows:

Service	To be accounted for— Mar. 31, 1970	Advances 1970-71	Liquidations 1970-71	*Refunds 1970-71	To be accounted for— Mar. 31, 1971
Canadian forces.....	64,659,271	34,373,743	21,361,310	1,727,561	75,944,143
Defence Research Board.....	659,666		576,199	82,576	891
	\$ 65,318,937	\$ 34,373,743	\$ 21,937,509	\$ 1,810,137	\$ 75,945,034

*Refunds are due to cancellation of contracts or are unused balances. Billings on hand on Mar. 31, 1971, pending proof of receipt of goods and not applied to the reported liquidations had a total value of \$6,353,431.

Government of the United Kingdom.—Advances were made to the United Kingdom Government under individual Orders in Council and Treasury Board authorities for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are in Canadian funds as follows:

Service	To be accounted for— Mar. 31, 1970	Advances 1970-71	Liquidations 1970-71	To be accounted for— Mar. 31, 1971
Canadian forces.....	\$ 3,127,565	\$ 197,955	\$ 365,725	\$ 2,761,840

Miscellaneous—Continued

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

Payee	Amount of advance	Balance Mar. 31, 1970	Balance Mar. 31, 1971	Payee	Amount of advance	Balance Mar. 31, 1970	Balance Mar. 31, 1971
\$	\$	\$	\$	\$	\$	\$	\$
<i>1960-61</i>							
Government of France.....	7,207	843	843	Mrs. Mary Emma McCarthy- Murphy.....	17,000	17,000	17,000
Supply of electricity to RCAF units (T.B. 574073, December 28, 1960)				For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)			
<i>1961-62</i>				Murdock Lumber Company.....	240,000	240,000	240,000
British Army of the Rhine.....	64,275	24,488	18,719	For land expropriation, Val- cartier, Que (T.B. 672823, January 28, 1967)			
Rentals for dwelling units for Canadian Signals Troop (T.B. 570520, September 29, 1960 and T.B. 585267, September 21, 1961)				Michael Murphy.....	13,000	13,000	13,000
Government of France.....	159	159	159	For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)			
For public utility services for RCAF (T.B. 574604, January 19, 1961)				Michael B Neville.....	15,500	15,500	15,500
Gatineau Power Co.....	29,000	22,150	20,971	For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)			
For supply of electrical power (T.B. 577529, March 30, 1961)				Mrs. Gerald White.....	10,500	10,500	10,500
<i>1962-63</i>				For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)			
British Army of the Rhine.....	137,912	52,715	52,715	<i>1968-69</i>			
Rentals for dwelling units for Canadian Signals Troop (T.B. 585267, September 21, 1961)				Elmer McBain.....	17,000	17,000	17,000
<i>1966-67</i>				For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
Avions Marcel Dassault.....	180,799	2,634	2,634	Ministero Della Difesa.....	862,421	862,421	275,400
Supply soundproofing, interior kits, lighting, antenna and non-standard instruments on seven Falcon Aircraft (T.B. 660020, September 14, 1966 and T.B. 661912 November 17, 1966)				Operating and maintaining the air weapons training installa- tion Decimomannu Italy (P.C. 1959-1536, December 3, 1959)			
Hotchkiss—Brandt.....	30,141	10,185	1,184	<i>1968-69</i>			
Supply of 8 items of 120 MM Mortar Projectiles (T.B. 659956, September 14, 1966)				Michael B Neville.....	20,000	20,000	20,000
Raymond McGrory.....	9,700	9,700	9,700	For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
Settlement re expropriation of property, Valcartier, Que (T. B. 645017, August 27, 1965 and T.B. 663838, January 13, 1967)				Mrs Gerald White.....	8,000	8,000	8,000
<i>1967-68</i>				For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
Edwin Conway.....	23,000	23,000	23,000	<i>1969-70</i>			
For land expropriation, Val- cartier, Que (T.B. 645017, August 27, 1965, T.B. 663838, January 13, 1967)				Edwin Thomas Conway.....	20,000	20,000	20,000
Mrs Maurice Conway.....	22,000	22,000	22,000	For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)				Mrs Maurice Conway.....	15,000	15,000	15,000
Simmons Crawford.....	30,000	30,000	30,000	For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
For land expropriation, Val- cartier, Que (T.B. 663838, January 13, 1967)				Raymond McGrory.....	12,000	12,000	12,000
				Land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
				Ministero Della Difesa.....	902,760	902,760	902,760
				Operating and maintaining air weapons training installation Decimomannu Italy (P.C. 1959-1536, December 3, 1959)			

Miscellaneous—Continued

NATIONAL DEFENCE

ADVANCES TO OTHER GOVERNMENTS

Payee	Amount of advance	Balance Mar. 31, 1970	Balance Mar. 31, 1971
	\$	\$	\$
City of Montreal.....	150	150	150
To inspect, maintain and repair fire hydrants and water lines at Longue Pointe, Que			
Michael Murphy.....	7,500	7,500	7,500
For land expropriation, Val- cartier, Que (T.B. 672823, September 28, 1967)			
1970-71			
Mrs Gerald White.....	1,100		1,100
For land expropriation, Val- cartier, Que (T.B. 683950, December 5, 1968)			
1970-71			
United Kingdom Government.....	197,955		197,955
To supply airportable bridge sets including spares, technical manuals and handbooks, two- year support spares for Oberon Class submarines, ammunition, etc. (T.B. 679218, T.B. 650215, T.B. 688451, T.B. 698586, T.B. 666061)			
Bundes Republik Deutschland.....	303,110		303,110
For heating of leased accommo- dation for Canadian service- men in Germany (T.B. 680314, June 12, 1968)			

FINANCIAL SETTLEMENTS

Canadian Base Units, Europe—Certain logistic support for the 4 Canadian Mechanized Battle Group was received through the British Army of the Rhine, United Kingdom and German sources. Recurring items were settled on a per capita basis and non-recurring items on the basis of actual costs. Payments made in this connection during the fiscal year amounted to \$10,275,500.

1 Canadian Air Group—Certain logistic support for this group was received from the United States of America and France on a repayment basis. Payments made to the United States of America were \$1,521,250 and to France \$620.

Payments of \$2,148,875 were made to the Federal Republic of Germany for rental of married quarters for Canadian servicemen in Germany.

PARLIAMENT

The Senate

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1970-71

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Aird J E.....	10,470	1,770	1,316
Argue H R.....	12,000	3,000	2,953
Aseltine W M.....	12,000	3,000	614
Basha M C.....	12,000	3,000	279
Beaubien L P.....	12,000	3,000	75
Belisle R.....	12,000	3,000	2,186
Benidickson W M.....	12,000	3,000	911
Blois F M.....	12,000	3,000	1,313
Boucher W A.....	12,000	3,000	228
Bourget M.....	12,000	3,000	1,262
Bourque R.....	12,000	3,000	
Burchill G P.....	11,940	2,940	1,978
Cameron D.....	12,000	3,000	1,459
Carter C W.....	12,000	3,000	910
Casgrain T F.....	5,806	1,451	305
Choquette L.....	12,000	3,000	
Connolly H J.....	12,000	3,000	857
Connolly J J.....	12,000	3,000	
Cook E.....	12,000	3,000	606
Croll D A.....	12,000	3,000	2,153
Davey D K.....	12,000	3,000	2,012
Denis A.....	12,000	3,000	270
Deschatelets J P.....	12,000	3,000	779
Desruisseaux P.....	12,000	3,000	900
Estate of the late			
Dessureault J M.....	4,484	1,125	268
Duggan J.....	12,000	3,000	1,143
Eudes R.....	12,000	3,000	435
Everett D D.....	12,000	3,000	3,629
Fergusson M McQ.....	12,000	3,000	158
Flynn J.....	12,000	3,000	1,940
Forsey E A.....	5,806	1,451	
Fournier E E.....	12,000	3,000	1,440
Fournier S.....	12,000	3,000	620
Gelinas L P.....	11,820	2,820	828
Giguere L de G.....	12,000	3,000	
Gladstone J.....	12,300	2,700	674
Gouin L M.....	9,450	1,069	
Grosart A.....	12,000	3,000	1,900
Haig J C.....	12,000	3,000	3,448
Hastings E A.....	12,000	3,000	7,167
Hayden S A.....	12,000	3,000	1,122
Hays H.....	12,000	3,000	4,716
Heath A E H.....	5,806	1,451	1,198
Hollett M.....	12,000	3,000	1,075
Inman F E.....	12,000	3,000	962
Isnor G B.....	12,000	3,000	534
Kickham T J.....	12,000	3,000	3,256
Kinley J J.....	12,000	3,000	1,537
Kinnear M E.....	12,000	3,000	1,543
Lafond P C.....	5,806	1,451	
Laird K.....	12,000	3,000	1,996
Lamontagne M.....	12,000	3,000	317
Lang D A.....	10,980	1,980	1,056
Langlois J G L.....	12,000	3,000	841
Lawson E M.....	5,806	1,451	1,112
Lefrançois J E.....	12,000	3,000	350
Leonard T D.....	967	667	470
Macdonald J J.....	11,861	2,299	
MacDonald J M.....	12,000	3,000	560

Miscellaneous—Continued

PARLIAMENT—Continued

The Senate—Concluded

Honourable Members of the Senate	Indemnities paid on annual basis	Expense allowances paid quarterly	Travelling expenses
	\$	\$	\$
Mcnaughton A A.....	12,000	3,000	633
Manning E C.....	5,806	1,451	1,589
Martin P J J.....	12,000	3,105	
McDonald A H.....	12,000	3,000	2,633
McElman C R.....	12,000	3,000	1,545
McGrand F A.....	12,000	3,000	250
McLean D A.....	12,000	3,000	2,117
McNamara W C.....	5,806	1,451	650
Methot L.....	12,000	3,000	679
Michaud H J.....	12,000	3,000	1,530
Molgat G L.....	5,806	1,451	2,017
Molson H de M.....	11,580	2,580	
Nichol J L.....	8,712	1,069	2,959
O'Leary M G.....	12,000	3,000	
Paterson N McL.....	12,000	3,000	
Pearson A M.....	12,000	3,000	1,908
Petten W J.....	12,000	3,000	2,192
Phillips L.....	6,290	1,573	
Phillips O H.....	12,000	3,000	1,222
Prowse J H.....	12,000	3,000	1,752
Quart J A D.....	12,000	3,000	1,337
Rattenbury N.....	12,000	3,000	688
Robichaud H J.....	12,000	3,000	3,646
Roebuck A W.....	12,281	2,719	
Savoie C.....	4,710	1,182	724
Smith D.....	12,000	3,000	1,618
Sparrow H O.....	12,000	3,000	5,480
Stanbury R J.....	12,000	3,000	2,533
Sullivan J A.....	12,000	3,000	900
Thompson A E.....	12,000	3,000	1,288
Urquhart E W.....	12,000	3,000	3,386
Walker D J.....	12,000	3,000	
Welch F C.....	12,000	3,000	2,128
White G S.....	12,000	3,000	873
Willis H A.....	12,060	2,460	576
Yusyk P.....	12,000	3,000	2,234
	1,050,353	256,666	120,748

House of Commons

STATEMENT OF INDEMNITIES,
ALLOWANCES AND TRAVELLING EXPENSES
PAID IN 1970-71

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Aiken G H.....	12,000	6,000	2,025
Alexander L M.....	12,000	6,000	1,892
Alkenbrack A D.....	12,000	6,000	4,352
Allmand W.....	12,000	6,000	328
Anderson D.....	12,000	6,000	4,283
Andras Hon R K.....	12,000	6,000	
Asselin Hon M.....	12,000	6,000	2,115
Badanai H.....	12,000	6,000	940

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Baldwin G W.....	12,000	6,000	4,131
Barnett T S.....	12,000	6,000	2,730
Barrett H G.....	12,000	6,000	3,319
Basford Hon R.....	12,000	6,000	
Beaudoin L.....	12,000	6,000	3,499
Béchar d A.....	12,000	6,000	2,838
Beer B S.....	12,000	6,000	3,186
Bell T M.....	12,000	6,000	1,721
Allowance as chief opposition whip.....	4,000		
Benjamin L G.....	12,000	6,000	4,208
Benson Hon E J.....	12,000	6,000	
Bigg F J.....	12,000	6,000	6,735
Blair D G.....	12,000	6,000	646
Blouin G.....	12,000	6,000	4,692
Borrie R.....	12,000	6,000	4,063
Boulanger F.....	12,000	6,000	901
Breau H.....	12,000	6,000	3,562
Brewin A.....	12,000	6,000	1,163
Broadbent E.....	12,000	6,000	2,316
Brown J.....	12,000	6,000	1,693
Buchanan J J.....	12,000	6,000	3,013
Burton J.....	12,000	6,000	3,204
Caccia C L.....	12,000	6,000	2,334
Cadieu A C.....	12,000	6,000	5,587
Cadieux Hon L.....	5,533	2,777	481
Cafik N A.....	12,000	6,000	3,300
Cantin J C.....	12,000	6,000	2,609
Caouette R.....	12,000	6,000	2,178
Allowance as leader of oppo- sition party.....	4,000		
Carter W C.....	12,000	6,000	6,069
Chappell H.....	12,000	6,000	2,690
Chrétien Hon J.....	12,000	6,000	2,176
Clermont G.....	12,000	6,000	637
Coates R C.....	12,000	6,000	3,105
Cobbe G R.....	12,000	6,000	4,272
Code D M.....	12,000	6,000	736
Comeau I R.....	12,000	6,000	3,255
Comtois J R.....	12,000	6,000	2,441
Corbin E.....	12,000	6,000	6,282
Corriveau L.....	4,500	2,256	878
Côté F.....	12,000	6,000	2,698
Côté Hon J P.....	12,000	6,000	
Crossman G.....	12,000	6,000	3,914
Crouse L R.....	12,000	6,000	1,019
Cullen J.....	12,000	6,000	1,595
Cyr A.....	12,000	6,000	6,908
Danforth H W.....	12,000	6,000	2,307
Danson B J.....	12,000	6,000	2,170
Davis Hon J.....	12,000	6,000	
Deachman G.....	12,000	6,000	3,964
Deakon W.....	12,000	6,000	2,101
De Bané P.....	12,000	6,000	4,314
Diefenbaker Rt Hon J G.....	12,000	6,000	116
Dinsdale Hon W G.....	12,000	6,000	5,032
Dionne C E.....	12,000	6,000	1,777
Douglas A B.....	11,000	4,500	5,958
Douglas T C.....	12,000	6,000	2,425
Allowance as leader of oppo- sition party.....	4,000		
Downey C.....	12,000	6,000	6,237
Drury Hon C M.....	12,000	6,000	

Miscellaneous—Continued

PARLIAMENT—Continued

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses	Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
\$	\$	\$	\$	\$	\$	\$	\$
Dubé Hon J E.....	12,000	6,000	143	Lamoureux Hon L.....	12,000	6,000	1,129
Dumont B.....	200	78	96	Lang Hon O E.....	12,000	6,000	
Dupras M.....	4,500	2,256	448	Langlois P.....	12,000	6,000	2,537
Duquet G.....	12,000	6,000	1,996	Laniel G.....	12,000	6,000	1,076
Émard R.....	12,000	6,000	1,410	Laprise G.....	12,000	6,000	3,860
Éthier V.....	12,000	6,000	1,381	Lasalle R.....	12,000	6,000	2,010
Fairweather R G L.....	12,000	6,000	1,676	Latulippe H.....	12,000	6,000	4,628
Faulkner J H.....	12,000	6,000	2,292	Leblanc F E.....	12,000	6,000	1,182
Flemming Hon H J.....	12,000	6,000	2,798	Leblanc G.....	12,000	6,000	2,202
Forest Y.....	12,000	6,000	2,300	Lefebvre T.....	12,000	6,000	1,618
Forget V.....	12,000	6,000	1,244	Legault C.....	12,000	6,000	2,865
Forrestall J M.....	12,000	6,000	3,615	Lessard H P.....	12,000	6,000	1,116
Fortin A.....	12,000	6,000	3,667	Lessard M.....	12,000	6,000	2,911
Foster M.....	12,000	6,000	1,859	Lewis D.....	12,000	6,000	1,708
Francis L.....	12,000	6,000		Lind J G.....	12,000	6,000	3,418
Allowance as chief govern- ment whip.....	1,161			Loiselle G.....	12,000	6,000	1,169
Gauthier C A.....	12,000	6,000	5,162	Lundrigan J.....	12,000	6,000	4,522
Gendron R.....	12,000	6,000	2,478	MacDonald D.....	12,000	6,000	3,271
Gervais P M.....	12,000	6,000	1,913	Macdonald Hon D S.....	12,000	6,000	
Gibson C D.....	12,000	6,000	2,881	MacEachen Hon A J.....	12,000	6,000	
Gilbert J.....	12,000	6,000	2,049	MacEwan R.....	9,452	4,730	2,304
Gillespie A.....	12,000	6,000	2,408	MacGuigan M.....	12,000	6,000	3,679
Givens P G.....	12,000	6,000	2,421	MacInnis D.....	12,000	6,000	2,094
Gleave A P.....	12,000	6,000	5,842	MacInnis Mrs G.....	12,000	6,000	2,656
Godin R.....	12,000	6,000	2,111	Mackasey Hon B.....	12,000	6,000	
Goode T H.....	12,000	6,000	2,937	MacLean Hon J A.....	12,000	6,000	2,739
Goyer Hon J P.....	12,000	6,000	651	Macquarrie H.....	12,000	6,000	2,835
Gray Hon H.....	12,000	6,000		MacRae J C.....	12,000	6,000	2,203
Greene Hon J J.....	12,000	6,000		Mahoney P M.....	12,000	6,000	4,233
Grills L.....	12,000	6,000	1,728	Major R B.....	12,000	6,000	2,080
Groos D W.....	12,000	6,000	4,927	Marceau G.....	12,000	6,000	3,267
Guay J P.....	12,000	6,000	4,324	Marchand Hon J.....	12,000	6,000	
Guay R.....	12,000	6,000	2,112	Marchand L S.....	12,000	6,000	4,463
Guilbault J.....	12,000	6,000	940	Marshall J.....	12,000	6,000	4,119
Gundlock D R.....	12,000	6,000	4,648	Mather B.....	12,000	6,000	3,373
Haidasz S.....	12,000	6,000	2,278	Matte R.....	12,000	6,000	5,386
Hales A D.....	12,000	6,000	2,077	Mazankowski D.....	12,000	6,000	8,089
Harding R.....	12,000	6,000	3,474	McBride M.....	12,000	6,000	896
Harkness Hon D S.....	12,000	6,000	1,072	McCleave R.....	12,000	6,000	3,442
Harries H.....	12,000	6,000	4,525	McCutcheon M T.....	12,000	6,000	1,968
Hees Hon G.....	12,000	6,000	293	McGrath J A.....	12,000	6,000	2,558
Hellyer Hon P.....	11,700	5,700	1,562	McIlraith Hon G J.....	12,000	6,000	
Hogarth D A.....	12,000	6,000	7,395	McIntosh J.....	12,000	6,000	2,402
Honey R C.....	12,000	6,000	2,620	McKinley R E.....	12,000	6,000	3,704
Hopkins L.....	12,000	6,000	1,607	McNulty J.....	12,000	6,000	4,097
Horner J H.....	12,000	6,000	8,216	McQuaid M J.....	12,000	6,000	2,619
Howard B.....	12,000	6,000	2,287	Mongrain J A.....	9,000	4,369	720
Howard F.....	12,000	6,000	7,482	Monteith Hon J W.....	12,000	6,000	4,042
Howe W M.....	12,000	6,000	2,239	Moore H A.....	12,000	6,000	3,828
Hymmen K R.....	12,000	6,000	3,033	Moores F.....	12,000	6,000	3,033
Isabelle G.....	12,000	6,000		Morison J B.....	12,000	6,000	2,921
Jamieson Hon D C.....	12,000	6,000		Muir G.....	5,000	2,412	785
Jerome J A.....	12,000	6,000	3,011	Muir R.....	12,000	6,000	2,373
Kaplan R P.....	12,000	6,000	2,570	Munro Hon J C.....	12,000	6,000	
Kierans Hon E W.....	12,000	6,000		Murphy C T.....	12,000	6,000	3,188
Knowles S H.....	12,000	6,000	4,314	Murta J B.....	4,500	2,256	1,569
Knowles W D.....	12,000	6,000	2,298	Nesbitt W B.....	12,000	6,000	2,573
Korchinski S J.....	12,000	6,000	1,844	Nielsen E.....	12,000	6,000	5,772
Lachance G C.....	12,000	6,000	986	Noble P V.....	12,000	6,000	2,543
Lafamme O.....	12,000	6,000	2,207	Noel A.....	12,000	6,000	1,290
Laing Hon A.....	12,000	6,000		Nowlan J P.....	12,000	6,000	2,781
Lambert A.....	12,000	6,000	3,594	Nystrom L.....	12,000	6,000	2,944
Lambert Hon M.....	12,000	6,000	3,370	O'Connell M P.....	12,000	6,000	2,441
				Olson Hon H A.....	12,000	6,000	

Miscellaneous—Continued

PARLIAMENT—Concluded

House of Commons—Continued

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Orange R J.....	12,000	6,000	4,519
Orlikow D.....	12,000	6,000	2,528
Osler E B.....	12,000	6,000	1,544
Otto S.....	12,000	6,000	2,486
Ouellet A.....	12,000	6,000	1,013
Paproski S.....	12,000	6,000	10,391
Peddle A H.....	12,000	6,000	3,407
Pelletier Hon G.....	12,000	6,000	
Penner B K.....	12,000	6,000	4,345
Pepin Hon J L.....	12,000	6,000	
Perrault R.....	12,000	6,000	5,312
Peters A.....	12,000	6,000	1,817
Pilon B.....	8,000	3,777	1,432
Allowance as chief govern- ment whip.....	2,518		
Portelance A.....	12,000	6,000	1,076
Pringle J.....	12,000	6,000	4,869
Prud'homme M.....	12,000	6,000	528
Reid J M.....	12,000	6,000	3,337
Ricard Hon T.....	12,000	6,000	2,603
Richard J T.....	12,000	6,000	
Richardson Hon J.....	12,000	6,000	
Ritchie G.....	12,000	6,000	7,030
Roberts J.....	12,000	6,000	2,626
Robinson K.....	12,000	6,000	2,216
Rochon J L.....	12,000	6,000	928
Rock R.....	12,000	6,000	899
Rodrigue R.....	12,000	6,000	2,884
Rondeau G.....	12,000	6,000	2,978
Rose M.....	12,000	6,000	3,184
Rowland D.....	11,600	5,823	3,840
Roy J R.....	12,000	6,000	3,867
Roy M.....	12,000	6,000	1,273
Ryan S P.....	12,000	6,000	1,322
Rynard P B.....	12,000	6,000	3,352
St Pierre P.....	12,000	6,000	6,268
Saltsman M.....	12,000	6,000	3,433
Schumacher S.....	12,000	6,000	7,429
Scott W C.....	12,000	6,000	3,646
Serré G J.....	12,000	6,000	4,544
Sharp Hon M.....	12,000	6,000	
Simpson R.....	12,000	6,000	3,953
Skoberg J L.....	12,000	6,000	3,013
Skoreyko W.....	12,000	6,000	5,601
Smerchanski M.....	12,000	6,000	4,828
Smith G A P.....	12,000	6,000	5,090
Smith W.....	12,000	6,000	1,642
Southam R R.....	12,000	6,000	2,578
Stafford H E.....	12,000	6,000	3,324
Stanbury Hon R.....	12,000	6,000	261
Stanfield Hon R L.....	12,000	6,000	
Allowance as leader of the opposition.....	15,000		
Stewart C.....	12,000	6,000	5,903
Stewart R W.....	12,000	6,000	10,184
Stewart W D.....	12,000	6,000	5,204
Sulatycky A B.....	12,000	6,000	6,006
Sullivan G.....	12,000	6,000	3,945
Tétrault O.....	12,000	6,000	1,208
Thomas A.....	12,000	6,000	1,202
Thomas C H.....	12,000	6,000	2,536
Thompson R N.....	12,000	6,000	5,812
Thomson R.....	12,000	6,000	3,150
Tolmie D R.....	12,000	6,000	2,224

House of Commons—Concluded

Members of the House of Commons	Indemnities paid on annual basis	Expense allowances paid quarterly	*Travelling expenses
	\$	\$	\$
Trudeau Rt Hon P E.....	12,000	6,000	
Trudel J L.....	12,000	6,000	1,024
Turner C.....	12,000	6,000	1,981
Turner Hon J.....	12,000	6,000	
Valade G.....	12,000	6,000	697
Wahn I.....	12,000	6,000	1,679
Walker J E.....	12,000	6,000	1,424
Watson I.....	12,000	6,000	2,630
Weatherhead D.....	12,000	6,000	2,308
Whelan E F.....	12,000	6,000	3,372
Whicher R.....	12,000	6,000	2,697
Whiting R L.....	12,000	6,000	3,505
Winch H E.....	12,000	6,000	928
Wooliams E M.....	12,000	6,000	5,922
Yanakis A.....	12,000	6,000	2,440
Yewchuk P.....	12,000	6,000	9,071
	3,175,664	1,570,934	713,430

*Excludes removal expenses of Members.

TREASURY BOARD

GOVERNMENT CONTINGENCIES PROGRAM

Details of amounts transferred to supplement the pay list provisions of other votes follow:

Department	Votes Supplemented	Amount
		\$
Agriculture		
Administration.....	1.....	46,000
Research.....	5.....	60,000
Health of Animals.....	20.....	21,000
Canadian Livestock Feed Board.....	35.....	2,400
Communications		
Communications.....	1.....	48,000
Post Office.....	10.....	34,000
Consumer and Corporate Affairs		
Administration.....	1.....	33,800
Consumer Affairs.....	5.....	23,600
Corporate Affairs.....	10.....	24,800
Energy, Mines and Resources		
Administration.....	1.....	75,000
Minerals, Energy and Earth Sciences	5.....	280,863
Water Resources.....	15.....	189,814
National Energy Board.....	80.....	13,300
External Affairs		
External Affairs.....	1.....	53,000
Finance		
Financial and Economic Policies.....	1.....	54,821
Fisheries and Forestry		
Administration.....	1.....	141,500
Fisheries Management and Devel- opment.....	5.....	162,500
Aquatic Renewable Resources.....	10.....	303,000
Forestry Research and Services.....	15.....	291,000

Miscellaneous—Concluded

TREASURY BOARD—Concluded

Department	Votes Supplemented	Amount
		\$
Indian Affairs and Northern Development		
Administration.....	1.....	87,100
Indian and Eskimo Affairs.....	5.....	78,850
Northern Development.....	25.....	21,900
Conservation.....	65.....	424,900
Industry, Trade and Commerce		
Trade-Industrial.....	1.....	125,000
Tourism.....	20.....	30,000
Dominion Bureau of Statistics.....	30.....	213,713
Justice		
Justice.....	1.....	96,000
Labour		
Labour.....	1.....	18,700
Unemployment Insurance Commission.....	5.....	11,000
Manpower and Immigration		
Administration.....	1.....	167,600
Development and Utilization of Manpower.....	5.....	1,111,825
Immigration.....	15.....	125,825
Program Development Service.....	20.....	164,300
National Defence		
Administration.....	1.....	15,000
Defence Services.....	5.....	8,129,929
Defence Research Board.....	15.....	28,360
Defence Construction (1951) Limited.....	35.....	8,118
National Health and Welfare		
Administration.....	1.....	510,648
National Revenue		
Customs and Excise.....	1.....	1,600
Privy Council		
Economic Council.....	25.....	6,500
Public Service Staff Relations Board.....	30.....	7,200
Science Council.....	35.....	10,500
Public Works		
Administration.....	1.....	169,250
Regional Economic Expansion		
National Capital Commission.....	40.....	25,000
Secretary of State		
Administration.....	1.....	92,000
Bilingualism Development.....	5.....	9,300
Arts and Cultural Support.....	15.....	4,812
Education Support.....	25.....	3,700

Department	Votes Supplemented	Amount
		\$
Translation Program.....	30.....	139,200
Citizenship Development.....	35.....	64,000
Citizenship Registration.....	40.....	11,900
Chief Electoral Officer.....	65.....	2,700
National Film Board.....	80.....	113,267
National Library.....	85.....	15,200
Public Archives.....	95.....	124,200
Public Service Commission.....	100.....	36,000
Solicitor General		
Administration.....	1.....	25,640
Penitentiary Service.....	5.....	14,000
Royal Canadian Mounted Police.....	20.....	30,500
Supply and Services		
Administration.....	1.....	469,161
Transport		
Administration.....	1.....	5,100
Marine Services.....	5.....	62,400
Air Services.....	35.....	108,400
Treasury Board		
Central Administration of the Public Service.....	1.....	54,800
National Research Council.....	15.....	34,000
Veterans Affairs		
Treatment Services.....	40.....	88,800
		14,956,296

The following statement shows the departments to which amounts were transferred and the amounts expended for miscellaneous minor and unforeseen expenses and for awards under the Public Servants Inventions Act.

Department	Transferred	Expended
Energy, Mines and Resources.....	1,000	1,000
Justice.....	132	132
National Defence.....	5,000	5,000
	\$6,132	\$6,132

SECTION 33

1970-71 PUBLIC ACCOUNTS

Miscellaneous Statements by Department

CONTENTS

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Travelling Expenses of Ministers and Parliamentary Secretaries.....	33·2
Refunds of Amounts Credited to Revenue in Previous Years.....	33·4
Distribution of Expenditures maintained under Treasury Board Authority.....	33·5
Names of Members of Commissions and Rates of Pay.....	33·13
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MISCELLANEOUS STATEMENTS BY DEPARTMENT

Travelling Expenses of Ministers and Parliamentary Secretaries

AGRICULTURE

Hon H A Olson received travelling expenses of \$11,461 charged to Vote 1.

F Côté and M Lessard, Parliamentary Secretaries, received travelling expenses of \$449 and \$954 respectively charged to Vote 1.

COMMUNICATIONS

Hon E Kierans received travelling expenses of \$2,220 charged to Vote 1 of Communications Department and \$1,793 charged to Vote 10 of Post Office Department.

CONSUMER AND CORPORATE AFFAIRS

Hon R Basford received travelling expenses of \$7,083 charged to Vote 1.

P Langlois, Parliamentary Secretary, received travelling expenses of \$1,909, charged to Vote 1.

ENERGY, MINES AND RESOURCES

Hon J J Greene received travelling expenses of \$12,308, charged to Vote 1.

EXTERNAL AFFAIRS

Hon M Sharp, Secretary of State for External Affairs, received travelling expenses of \$1,897 charged to Vote 1.

J P Goyer, Parliamentary Secretary, for the period April 1 to September 30, 1970 and A Ouellet, Parliamentary Secretary, for the period October 1, 1970 to March 31, 1971, received travelling expenses of \$328 and \$2,073 respectively, charged to Vote 1.

FINANCE

Hon E J Benson received travelling expenses of \$7,784 charged to Vote 1.

Hon H Gray, Minister without Portfolio, received travelling expenses of \$1,830 charged to Vote 1.

FISHERIES AND FORESTRY

Hon J Davis received travelling expenses of \$7,061 charged to Vote 1.

E G Corbin and E Whelan, Parliamentary Secretaries, received travelling expenses of \$875 and \$540 respectively, charged to Vote 1.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Hon Jean Chrétien received travelling expenses of \$12,945 charged to Vote 1.

J J Buchanan and R C Honey, Parliamentary Secretaries, received travelling expenses of \$1,025 and \$2,303 respectively, charged to Vote 1.

INDUSTRY, TRADE AND COMMERCE

Hon J L Pepin received travelling expenses of \$8,025 charged to Vote 1.

B Howard, Parliamentary Secretary, received travelling expenses of \$1,541 charged to Vote 1.

JUSTICE

Hon J N Turner received travelling expenses of \$11,684 charged to Vote 1.

J C Cantin, Parliamentary Secretary, received travelling expenses of \$552 charged to Vote 1.

LABOUR

Hon B Mackasey received travelling expenses of \$7,048, charged to Vote 1.

J McNulty and R Perrault, Parliamentary Secretaries, received travelling expenses of \$294 and \$780 respectively, charged to Vote 1.

MANPOWER AND IMMIGRATION

Hon A J MacEachen and Hon O Lang received travelling expenses of \$5,537 and \$9,055 respectively charged to Vote 1.

R Gendron and C Caccia, Parliamentary Secretaries, received travelling expenses of \$343 and \$27 respectively charged to Vote 1.

NATIONAL DEFENCE

Hon Leo Cadieux and Hon D S MacDonald received travelling expenses of \$1,530 and \$1,911 respectively charged to Vote 1.

NATIONAL HEALTH AND WELFARE

Hon J C Munro received travelling expenses of \$17,099 charged to Vote 1.

S Haidasz and G Isabelle, Parliamentary Secretaries, received travelling expenses of \$5,558 and \$86 respectively charged to Vote 1.

NATIONAL REVENUE

Hon J P Côté and Hon H Gray received travelling expenses of \$749 and \$891 respectively charged to Vote 1.

PRIVY COUNCIL

The Rt Hon P E Trudeau received travelling expenses of \$2,317 charged to Vote 1.

Hon Paul Martin received travelling expenses of \$1,211, Hon D S MacDonald \$2,159 and Hon A J MacEachen \$1,913, respectively, charged to Vote 1.

Travelling expenses of Ministers without portfolio were paid to or on behalf of:

Hon R K Andras \$5,161; Hon J P Côté \$2,906; Hon H Gray \$922; Hon O E Lang \$5,883; Hon R Stanbury \$2,902, charged to Vote 1.

J E Walker and B J Danson, Parliamentary Secretaries to the Prime Minister, received travelling expenses of \$794 and \$1,115 respectively, charged to Vote 1.

J Jerome, Parliamentary Secretary to the President of the Privy Council, received travelling expenses of \$113, charged to Vote 1.

Hon J Turner, Minister of Justice, received travelling expenses of \$684, charged to Vote 1.

PUBLIC WORKS

Hon A Laing received travelling expenses of \$5,180 charged to Vote 1.

REGIONAL ECONOMIC EXPANSION

Hon J Marchand received travelling expenses of \$8,905 charged to Vote 1.

**Travelling Expenses of Ministers
and Parliamentary Secretaries—Concluded****SECRETARY OF STATE**

Hon G Pelletier received travelling expenses of \$21,928 charged to Vote 1.

Hon R Stanbury, Parliamentary Secretary, received travelling expenses of \$4,594 charged to Vote 1.

SOLICITOR GENERAL

Hon G J MacIlraith received travelling expenses of \$537 charged to Vote 1.

Hon J P Goyer received travelling expenses of \$1,046 charged to Vote 1.

SUPPLY AND SERVICES

Hon J Richardson received travelling expenses of \$5,736 charged to Vote 1.

TRANSPORT

Hon D C Jamieson, Minister of Transport, received travelling expenses of \$3,769, charged to Vote 1.

G Duquet and G Loiselle, Parliamentary Secretaries, received travelling expenses of \$83 and \$98 respectively charged to Vote 1.

TREASURY BOARD

Hon C M Drury received travelling expenses of \$5,564 charged to Vote 1.

VETERANS AFFAIRS

Hon J E Dubé received travelling expenses of \$6,309 charged to Vote 1.

Refunds of Amounts Credited to Revenue in Previous Years

PARTICULARS	Amount	PARTICULARS	Amount
	\$		\$
AGRICULTURE		Taxation	
Registration fees—Pest Control Feeds Act.....	35	Allen M W.....	200
Over deductions of rental re crown-owned housing.....	314	Brodeur G.....	50
Overpayments of licence fees.....	113	Brown G D.....	25
Overpayments of testing fees.....	144	Government of Canada—	
Rental recovery.....	264	National Revenue—Customs and Excise.....	375
Recovery of overpayment of salary.....	59	Royal Canadian Mounted Police.....	50
Services not yet rendered.....	14,664	Csombo E.....	25
	15,593	Lacroix A.....	25
		Leduc P P.....	25
			775
CONSUMER AND CORPORATE AFFAIRS		SOLICITOR GENERAL	
Excess of cost of services and services not rendered.....	20,017	Miscellaneous.....	31
FINANCE		TRANSPORT	
Outstanding cheques.....	10,461	Aircraft landing fees.....	315
Unclaimed cheques and drafts.....	1,426	Aircraft parking.....	414
Refund of loan subscriptions.....	77,569	Aircraft registration certificates.....	215
Government annuities warrants and hog and lamb war-		Airworthiness certificates.....	380
rants.....	30,459	Aviation personnel licences.....	187
Miscellaneous.....	7	Aviation fuel and oil.....	664
	119,922	Restaurants and snack bars.....	5,259
		Harbour and wharfage fees.....	6,662
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Pilotage fees.....	210
Miscellaneous.....	101,347	Rentals—Hangar storage.....	2,006
		Land.....	3,635
MANPOWER AND IMMIGRATION		Living quarters—Employees.....	6,786
Remission of a penalty imposed under the provisions of		Office and shop space—Terminal buildings.....	6,161
the Immigration Act.....	1,000	Whole buildings.....	5,006
Rental payments by employees for government owned		Sales—Electricity.....	145
housing transferred to the Department of Public Works	1,207	Water.....	105
Refunds to employees of overpayments of rental payments			38,150
for government owned housing.....	1,271	TREASURY BOARD	
Refunds of overpayments of assisted passage loans.....	98	Reimbursement to the Canada Pension Plan Account for	
Miscellaneous.....	22	overcharge in 1968-69 for superannuation contribu-	
	3,598	tions.....	22,903
NATIONAL REVENUE		VETERANS AFFAIRS	
Customs and Excise		Mrs Margaret Allan, monies received and subsequently	
Refund of rental deductions overpaid M A Scollick.....	13	reclaimed by payee.....	173
Refund of rental deductions overpaid F A C Johnson.....	17	Estate of Richard H Carr, monies received and subse-	
Refund of rental deductions overpaid W Bartlett.....	50	quently reclaimed by the beneficiaries.....	2,406
Refund of rental deductions overpaid J A C Lafontaine..	26	Mrs Antoinette Limoges, monies received and subsequent-	
Refund of rental deductions overpaid estate of the late		ly reclaimed by payee.....	17
E R Fraser.....	225	H K Arnold, monies received and subsequently reclaimed	
To transfer to Alberta Health Care Insurance employee's		by payee.....	72
share of rental deductions incorrectly credited to		Clifton C Skode, monies received and subsequently re-	
revenue		claimed by payee.....	80
The Provincial Treasurer, Province of Alberta.....	3,555	John K Barry, monies received and subsequently reclaim-	
To transfer overpayment recovered but deposited to Na-		ed by payee.....	26
tional Revenue, C & E in error			2,774
Post Office Department.....	24		
	3,910		

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE					
Stat.			Compensation in accordance with the terms of the Pesticide Residue Compensation Act for losses occasioned to a farmer by reason of a pesticide residue.....	100,000	
Minister of Agriculture			Canada's fee for membership in the International Dairy Federation.....	3,300	3,240
Salary and motor car allowance.....	17,000	17,000	Contribution to agricultural organizations, to agricultural fairs, exhibitions and museums in accordance with regulations of the Governor in Council; to Canadian Seed Grower's Association; payment pursuant to agreements in force on March 31, 1970 with exhibitions covering the construction of buildings and other major undertakings; and freight assistance on livestock shipments at the Royal Agricultural Winter Fair.....	1,791,200	1,526,692
Vote 1			Contribution to livestock improvement.....	22,000	22,000
ADMINISTRATION—Program expenditures			Contribution—Premium warrants for high grade hog carcasses and for high grade lamb carcasses subject to the terms specified in Agriculture Vote 25, Appropriation Act No. 10, 1964.....	1,636,000	1,379,032
Salary adjustment reserve.....	203,000		Contribution to the Province of Quebec in accordance with terms and conditions prescribed by the Minister of Agriculture of amounts equal to fifty per cent of the administrative expenses incurred by the province and twenty-five per cent of the premiums paid under an experimental crop insurance program during the period from April 1, 1970 to March 31, 1971.....	1,500,000	920,228
Operating costs.....	11,499,000	10,483,191	Contribution: Compensation as approved by the Governor in Council, to growers of horticultural crops, in the amounts determined by the Minister of Agriculture to be the losses incurred in the production and marketing of crops as a result of action taken under the Destructive Insect and Pest Act to combat the Golden Nematode.....	12,000	
Contributions			Estimated amount required to recoup the Agricultural Product Board Account to cover the net operating loss recorded in the account as at March 31, 1971.....	800,000	397,675
Contribution to the Canada Grain Council not exceeding \$72,500 on terms and conditions approved by Treasury Board.....	72,500	68,775		144,225,900	130,791,794
Canada's fee for membership in the International Commission on Irrigation and Drainage.....	1,200	1,096			
Contribution to the Agricultural Economics Council of Canada in an amount equal to one-half of the contributions to the Council from other sources during the fiscal year but not exceeding \$50,000.....	50,000	42,586			
Contribution to the Commonwealth Agricultural Bureaux (£140,925).....	366,000	347,782			
	12,191,700	10,943,430			
Vote 5					
RESEARCH—Program expenditures					
Salary adjustment reserve.....	1,081,000				
Operating costs.....	42,212,400	41,531,089			
Capital costs.....	5,411,000	5,422,374			
Grants					
Grants in aid of agricultural research in universities and other scientific institutions in Canada.....	800,000	799,450			
Contributions					
Canada's fee for membership in the International Society for Horticultural Science.....	400	355			
	49,504,800	47,753,268			
Vote 10					
PRODUCTION AND MARKETING—Operating expenditures					
Salary adjustment reserve.....	560,000				
Operating costs.....	20,684,200	19,608,980			
Capital costs.....	403,000	402,235			
	21,647,200	20,011,215			
Vote 15					
GRANTS AND CONTRIBUTIONS					
Grants as detailed in the estimates....	141,400	141,400			
Grants to assist in the marketing of agricultural products subject to the approval of Treasury Board....	20,000	6,500			
Payments in the current and subsequent fiscal years for agricultural adjustment in accordance with terms and conditions approved by the Governor in Council.....	10,000,000				
Contributions:					
Estimated amount required to recoup the Agricultural Commodities Stabilization Board as at March 31, 1971.....	128,200,000	126,395,027			

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—Cont.

	Allotments	Expenditures
	\$	\$
AGRICULTURE—Concluded		
Contributions:		
Canada's fee for membership in the Office International des Epizooties	13,500	12,772
Compensation for animals slaughtered in accordance with the terms of the Animal Contagious Diseases Act.....	609,000	465,675
Contributions to the provinces in accordance with Regulations of the Governor in Council, of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies.....	60,000	45,895
Compensation at rates determined in the manner provided by Section 12 of the Animal Contagious Diseases Act to owners of animals affected with diseases coming under that Act, that have died or have been slaughtered in circumstances not covered by the Act and Regulations made thereunder.....	8,000	4,725
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax.....	4,000	279
Contribution towards administration expenses of the Office International des Epizooties.....	5,000	4,585
	<u>25,069,050</u>	<u>24,028,312</u>

Stat.

Board of Grain Commissioners		
Salaries of Commissioners.....	60,962	60,962

Vote 25

BOARD OF GRAIN COMMISSIONERS—Program expenditures

Salary adjustment reserve.....	238,000	
Operating costs.....	10,516,000	10,166,260
Capital costs.....	546,000	490,348
Contributions: Canada's fee for membership in the International Association for Cereal Chemistry.....	1,000	802
	<u>11,301,000</u>	<u>10,657,410</u>

Stat.

Refund of amounts credited to revenue in previous years.....	15,593	15,593
Total.....	<u>266,931,415</u>	<u>247,177,194</u>

ENERGY, MINES AND RESOURCES

Department

ADMINISTRATION PROGRAM	Allotments	Expenditures
	\$	\$
Operating costs.....	7,116,000	7,010,686
Capital expenditures.....	710,000	606,600
Salary adjustment reserve.....	104,000	
	<u>7,930,000</u>	<u>7,617,286</u>

MINERALS, ENERGY AND EARTH SCIENCES

PROGRAM

Operating costs.....	43,477,364	42,781,906
Grants and contributions (see grants and contributions).....	570,000	554,173
Salary adjustment reserve.....	962,000	
	<u>45,009,364</u>	<u>43,336,079</u>
Less: Receipts and revenues credited to the vote.....	970,000	902,358
Less: 25% of \$970,000 for additional receipts.....	242,500	
	<u>43,796,864</u>	<u>42,433,721</u>

WATER RESOURCES PROGRAM

Operating expenditures		
Operating costs.....	39,289,814	35,926,175
Salary adjustment reserve.....	678,000	
	<u>39,967,814</u>	<u>35,926,175</u>
Less: Receipts and revenues credited to the vote.....	82,000	82,000
Less: 25% of \$82,000 for additional receipts.....	20,500	8,880
	<u>39,865,314</u>	<u>35,835,295</u>
Capital expenditures		
Capital costs.....	13,097,250	12,984,167
Less: Receipts and revenues credited to the vote.....	125,000	97,783
Less: 25% of \$125,000 for additional receipts.....	31,250	
	<u>12,941,000</u>	<u>12,886,384</u>
Grants and contributions (see grants and contributions).....	4,147,103	2,759,117
	<u>56,953,417</u>	<u>51,480,796</u>

Total—Department..... 108,680,281 101,531,803

Dominion Coal Board

Program expenditures and contributions

Operating cost allotment.....	105,700	103,803
Salary adjustment reserve.....	2,300	
Payments in connection with the movement of coal under conditions prescribed by the Governor in Council.....	2,319,000	1,889,250
	<u>2,427,000</u>	<u>1,993,053</u>
Payments to New Brunswick for rationalization of the Minto Coal Field	4,050,000	4,050,000
	<u>6,477,000</u>	<u>6,043,053</u>
Total.....	<u>115,157,281</u>	<u>107,574,856</u>

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—Cont.

	Allotments	Expenditures
	\$	\$
EXTERNAL AFFAIRS		
Department		
Vote 1		
Salary adjustment reserve.....	520,000	
Operating expenditures.....	52,435,700	
Allotment from Treasury Board Vote 5	53,000	
	53,008,700	48,179,477
Vote 5		
Capital expenditures.....	5,400,000	
Supplementary estimates C.....	1	
Transfer from Vote 10.....	1,599,999	
	7,000,000	6,781,101
Vote 10		
Grants and contributions as detailed in the estimates.....	18,238,486	
Supplementary estimates C.....	1	
Transfer to Vote 5.....	1,599,999	
	16,638,488	16,203,827
Total—Department.....	76,647,188	71,164,405
International Joint Commission		
Vote 30		
Salary adjustment reserve.....	3,500	
Program expenditures.....	551,835	
	555,335	499,250
Total.....	77,202,523	71,663,655

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

ADMINISTRATION

Program expenditures		
Salary adjustment reserve allotment	166,600	57,963
Operating costs allotment.....	7,539,900	7,452,297
Minister's salary and motor car allowance.....	17,000	17,000
	7,723,500	7,527,260

INDIAN AND ESKIMO AFFAIRS

Operating expenditures		
Salary adjustment reserve allotment	1,143,000	400,000
Operating costs allotment including contributions and special payments	172,591,652	172,481,352
Each grant as listed in the estimates..	1,831,000	1,759,348

Capital expenditures		
Capital costs allotment:		
Net appropriation.....	52,711,000	52,886,443
Plus forecasted recoveries to extent received.....	-428,000	-676,673

Indian annuities and miscellaneous pensions		
Indian annuities.....	607,452	607,452
Pension to Mrs Doris Ryckman.....	420	420
	228,456,524	227,458,342

NORTHERN DEVELOPMENT

Operating expenditures		
Operating costs.....	72,909	
Net appropriation, excluding salary reserve and grant.....	13,636,420	13,289,823
Plus forecasted recoveries to extent received.....	-61,900	-26,669
Grants to the Government of the Northwest Territories as listed in the estimates.....	13,685,844	13,685,844
Capital expenditures		
Capital costs allotment		
Net appropriation.....	18,700,327	18,638,127
Plus forecasted recoveries to extent received.....	-392,000	-397,133
The grants and other transfer payments listed in the estimates and contributions.....		
Each grant, each contribution and each other transfer payment as listed in the estimates except the contribution to the Government of the Northwest Territories for hospital care of Indians and Eskimos which should not exceed \$719,200.....	37,424,300	36,328,772
Northern mineral assistance grants—Unexpended balance carried forward from 1969-70 appropriation.....	196,122	196,122
	83,262,022	81,714,886

CONSERVATION

Operating expenditures		
Salary adjustment reserve allotment..	282,927	
Each grant as listed in the estimates....	108,000	108,000
Allotment for operating costs after deductions		
Salary reserve and grants.....	28,557,018	27,844,238
Estimated revenues as per details of estimates.....	-6,300,000	-5,807,175
Capital expenditures		
Capital costs allotment.....	16,332,900	15,813,161
Payments to the National Battlefields Commission.....	439,000	300,019
	39,419,845	38,258,243

GENERAL

Write-off Indian housing assistance.....	227,644	227,644
Write-off of active assets.....	18,295	18,295
Refunds of amounts credited to revenue in previous years.....	101,347	101,347
	347,286	347,286
Total.....	359,209,177	355,306,017

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—Cont.

	Allotments	Expenditures
	\$	\$
INDUSTRY, TRADE AND COMMERCE		
Dominion Bureau of Statistics		
Salary adjustment reserve allotment.....	871,700	322,776
Fee for membership in the Inter-American Statistical Institute.....	11,800	10,795
Contribution to the International Statistical Institute.....	500	500
Operating costs allotment.....	39,350,713	38,701,597
Total.....	40,234,713	39,035,668

LABOUR**Department****Vote 1**

Program costs.....	9,590,700	8,619,783
Salary adjustment reserve allotment.....	159,300	21,000
Grant to Frontier College.....	5,000	5,000
Grant to Labour College of Canada.....	10,000	10,000
Payments of transitional assistance benefits.....	400,000	262,514
Grants to International Institute, Geneva.....	25,000	25,000
Grants for special research studies.....	40,000	40,000

Vote 1a

Payments of adjustment assistance benefits.....	500,000
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Vote 1c

Payments of compensation.....	1
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Stat.

Minister's salary and motor car allowance.....	17,000	17,000
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Stat.

Payments of compensation.....	4,135,035	4,135,035
Total—Department.....	14,882,036	13,135,332

Unemployment Insurance Commission

Headquarters.....	11,246,900	8,291,419
Atlantic Region.....	6,067,000	5,332,123
Quebec Region.....	14,243,000	13,479,780
Ontario Region.....	15,130,000	15,078,295
Prairie Region.....	6,147,000	6,047,221
Pacific Region.....	5,656,000	5,599,206
	58,489,900	53,828,044
Less: Amount recoverable from the Canada Pension Plan account.....	471,000	396,460
	58,018,900	53,431,584
Total.....	72,900,936	66,566,916

MANPOWER AND IMMIGRATION**Vote 1****ADMINISTRATION**

Program expenditures		
Operating costs allotment.....	12,029,090	11,592,466
Salary adjustment reserve allotment..	193,110	
	12,222,200	11,592,466

Vote 5**DEVELOPMENT AND UTILIZATION OF MANPOWER**

Operating expenditures		
Operating costs allotment.....	189,950,682	189,702,962
Salary adjustment reserve allotment.	1,221,743	
	191,172,425	189,702,962

Vote 15**IMMIGRATION**

Program expenditures, the grants listed in the estimates and contributions		
Operating costs allotment.....	20,490,774	20,289,489
Salary adjustment reserve allotment..	374,451	
Grants to immigrant welfare organizations.....	50,000	50,000
Trans-oceanic and inland transportation, recoverable and other assistance for immigrants and settlers, subject to the approval of Treasury Board, including care en route and while awaiting employment; and payments to the provinces, pursuant to agreements entered into with the approval of the Governor in Council in respect of expenses incurred by the provinces for indigent immigrants.....	2,178,000	1,912,008
	23,093,225	22,251,497

Vote 20**PROGRAM DEVELOPMENT SERVICE**

Program expenditures, the grants listed in the estimates and contributions		
Operating costs allotment.....	5,978,186	5,869,753
Salary adjustment reserve allotment..	24,914	
Grants for manpower research and development.....	155,001	127,594
Payments for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act.....	100,000	65,155
Payments in accordance with Section 10 of the Adult Occupational Training Act for manpower training research projects.....	500,000	56,753
Grant to Frontier College of Canada	20,000	20,000
	6,778,101	6,139,255
Total—Department.....	233,265,951	229,686,180

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—Cont.

	Allotments	Expenditures		Expenditures
	\$	\$		\$
Immigration Appeal Board			SOLICITOR GENERAL	
Vote 20			Department	
Program expenditures			Vote 1	
Salaries.....	721,920	533,932	Program expenditures	
Salary adjustment reserve allotment.....	46,080		Salary adjustment reserve allotment..	15,878
Other operation and maintenance.....	232,000	200,767	Salary reserve for transfer of lawyers to Department of Justice.....	35,150
	1,000,000	734,699	Operating costs allotment.....	1,296,972
Total.....	234,265,951	230,420,879	Grant to the Canadian Council of Juvenile and Family Court Judges	2,000
			Grant—University scholarships in social sciences.....	32,000
			Special program for summer students	25,640
				1,407,640
NATIONAL REVENUE			Correctional Services	
Customs and Excise			Vote 5	
Salary adjustment reserve allotment.....	1,733		Penitentiary Service—Operating expenditures	
Operating costs allotment.....	78,208	76,065	Operating costs allotment.....	57,194,000
Less—Amounts recoverable from firms requiring special services.....	2,064	1,640	Grants to authorized after-care agencies.....	335,000
	77,877	74,425	Grant to the Canadian Welfare Council.....	30,000
			Special program for summer students	14,000
				57,573,000
Taxation			Vote 10	
Vote 5			Penitentiary Services—Capital expenditures	
Program expenditures, including the grant listed in the estimates and recoverable expenditures on behalf of the Canada Pension Plan.			Capital costs allotment.....	17,631,003
Salary adjustment reserve allotment..	2,363,000			
Grants as listed in the estimates.....	15,000	15,000	Vote 15	
Operating costs allotments:			National Parole Board—Operating expenditures	
Net appropriation, exclusive of salary reserve and grants.....	84,611,000	83,983,737	Salary adjustment reserve allotment..	84,290
Plus forecast recoveries to extent received.....	8,000,000	7,999,380	Operating costs allotment.....	4,595,710
Plus additional recoveries if received up to equivalent of 25% of \$8,000,000.....	2,000,000		Grants to authorized after-care agencies.....	240,000
	96,989,000	91,998,117		4,920,000
Total.....	97,106,877	92,072,542	Total—Correctional Services.....	80,124,003
SECRETARY OF STATE				
Canadian Radio-Television Commission				
Salary Reserve.....		8,000		
Contributions towards research under sec. 18 of the Broadcasting Act.....		5,800		
Operating Costs.....		3,278,204		
		3,292,004		

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—Cont.

Royal Canadian Mounted Police

LAW ENFORCEMENT PROGRAM

Vote 20

Law Enforcement—Operating expenditures

	Estimates	Allotments	Expenditures
	\$	\$	\$
Salary adjustment, reserve allotment (Public Servants).....	280,000	180,000	
Grant to the Canadian Association of Chiefs of Police.....	1,000	1,000	1,000
Grant to the R C M Police Veterans' Association.....	1,000	1,000	1,000
Grant to the International Association of Chiefs of Police.....	500	500	500
Special reserve.....	2,693,680	548,902	
Operating costs allotment.....	\$152,109,820		
20 a.....	272,000		
20 c.....	1		
Transfer from Treasury Board Vote 5 Contingencies.....	30,500		
	152,412,321	144,510,099	143,304,025
	155,388,501	145,241,501	143,306,525
Less—Amount recoverable (125%).....	50,735,000	40,588,000	41,780,754
	104,653,501	104,653,501	101,525,771

Vote 25

Law Enforcement—Capital expenditures

	\$		
Special reserve.....	189,320		
Capital expenditure.....	10,956,680		
25a To authorize the transfer of \$2,000,000 from Solicitor General Vote 10, Appropriation Act No. 3, 1970 for the purpose of this vote and to provide a further amount of.....	472,000		
Transfer from Vote 10.....	2,000,000		
25c To authorize the transfer of \$899,999 from Solicitor General Vote 10, Appropriation Act No. 3, 1970 for the purpose of this vote.....	1		
Transfer from Vote 10.....	899,999		
	14,518,000	14,518,000	13,340,067
	119,171,501	119,171,501	114,865,838
Total.....	119,171,501	119,171,501	196,397,481

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—Cont.

TRANSPORT

	Allotments	Expenditures
	\$	\$
DEPARTMENTAL ADMINISTRATION		
Minister of Transport—Salary and motor car allowance.....	17,000	17,000
Operating costs.....	9,001,501	8,467,765
Salary adjustment reserve allotment.....	165,600	
Grants and contributions—Road and motor vehicle safety.....	50,000	
Refunds of amounts credited to revenue in previous years.....	38,150	38,150
	9,272,251	8,522,915

MARINE SERVICES

Operating costs.....	83,637,083	82,968,552
Capital expenditures.....	20,330,014	17,034,695
Salary adjustment reserve allotment.....	1,080,000	
Grants and contributions.....	592,754	582,682
Exchequer Court Awards.....	8,392	8,392
	105,648,243	100,594,321
Less—Estimated revenue.....	10,281,000	9,646,568
	95,367,243	90,947,753

RAILWAYS AND STEAMSHIPS

Operating costs.....	1,422,000	1,050,559
Canadian National Railways operated ferry service deficits.....	31,969,064	31,969,064
Vessel amortization.....	1,133,936	1,034,576
Capital expenditures		
Ferry services operated by the Canadian National Railways.....	900,000	899,714
Digby NS—Saint John NB car ferry and terminals.....	7,000,000	6,999,092
Grants and contributions		
Urban transportation and development.....	75,001	42,500
Supplemental pension allowances to former employees of Newfoundland Railways, Steamship and Telecommunications services, transferred to Canadian National Railways.....	445,000	445,000
Intercolonial and Prince Edward Island Railway Employees' Provident Fund.....	6,300,000	6,175,179
Payments to the Canadian National Railway Company in respect of the termination of collection of tolls on the Victoria Bridge Montreal.....	933,721	933,721
	50,178,722	49,549,405

AIR SERVICES

	Allotments	Expenditures
	\$	\$
Operating expenditures		
GRANTS		
Grant to the International Federation of Air Traffic Controllers Association.....	25,000	25,000
Grants to the Royal Canadian Flying Club Association.....	10,000	10,000
Grants to flying clubs, school and instructors.....	25,000	25,000
Grants in aid of meteorological research.....	247,000	239,400
Grant to the Canadian Meteorological Society.....	1,000	1,000
Fees for membership in the World Meteorological Organization.....	93,000	90,742
CONTRIBUTIONS		
Contributions towards the operation of municipal or other airports.....	831,000	830,678
Contributions to assist in the construction of/or improvements to terminal and/or maintenance service buildings for municipal mainline airports.....	840,000	452,678
Contributions to assist in the establishment or improvement of local airports and related facilities.....	1,000,000	899,776
Payments to other governments for international agencies for the operation and maintenance of airports, air navigation and airways facilities.....	341,000	320,808
Operating costs allotment.....	161,964,451	161,717,564
Salary adjustment reserve allotment.....	3,527,500	
Capital expenditures.....	41,568,200	39,656,859
	210,473,151	204,269,505
Less—Estimated revenue.....	42,062,000	43,200,200
	168,411,151	161,069,305
Total.....	323,229,367	310,089,378

Canadian National Railways

Payments to the Canadian National Railway Company re: deficit arising in the operations in the calendar year 1970	30,000,000	29,709,064
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St. Lawrence Seaway Authority

Payments to the St Lawrence Seaway Authority re: deficit arising in the calendar year 1970 in respect of the operation of the Welland Canal section of the deep waterway between Port of Montreal and Lake Erie.....	9,200,001	8,165,116
Operating deficit and capital requirements of the year 1970-71 of the canal and works entrusted to the St Lawrence Seaway Authority.....	2,000,000	1,714,625
Payments under the St Lawrence Seaway Authority Act.....	198,366	198,366
	11,398,367	10,078,107
Total.....	364,627,734	389,876,549

Special Distribution of Expenditures Maintained Under the Authority of Treasury Board—*Conc.*

VETERANS AFFAIRS

	Allotment	Expenditures
	\$	\$
ADMINISTRATION		
Vote 1		
Program costs.....	7,328,400	7,278,211
Salary adjustment reserve.....	163,000	
Voted budgetary expenditures.....	7,491,400	7,278,211
Stat.		
Expenditures.....	19,774	19,774
Total.....	7,511,174	7,297,985
WELFARE SERVICES		
Vote 5		
War Veterans Allowance Board—		
Operating costs.....	352,200	312,945
Salary adjustment reserve.....	5,800	
Vote 10		
War Veterans Allowances and Civilian		
War Allowances.....	93,350,000	88,909,165
Vote 15		
Welfare Services—Operating costs.....	6,928,810	6,833,815
Salary adjustment reserve.....	155,190	
Vote 20		
Assistance in accordance with the pro-		
visions of the Assistance Fund Reg-		
ulations.....	7,956,380	7,862,379
Grant to Army Benevolent Fund.....	18,000	18,000
Grant to Royal Canadian Legion.....	9,000	9,000
Contribution to the Commonwealth		
War Graves Commission.....	590,600	558,221
All other benefits.....	4,305,620	3,716,427
Voted budgetary expenditures.....	113,671,600	108,219,952
Stat.		
Expenditures.....	1,530,212	1,530,212
Total.....	115,201,812	109,750,164

	Allotment	Expenditures
	\$	\$
PENSIONS		
Vote 30		
Operating costs.....	3,800,000	3,437,139
Salary adjustment reserve.....	80,000	
Vote 35		
Pensions for disability and death, etc.	214,100,000	212,880,367
Special allotment.....	2,773,503	
Compensation of loss of earnings.....	70,000	39,931
Total.....	220,823,503	216,357,437

TREATMENT SERVICES

Vote 40		
Operating costs.....	59,208,498	56,277,521
Salary adjustment reserve.....	953,303	
Treatment and related allowances.....	2,754,000	2,707,968
Vote 45		
Capital costs.....	7,428,500	7,428,234
Total.....	70,344,301	66,413,723

VETERANS' LAND ADMINISTRATION

Vote 50		
Program costs.....	5,524,001	5,282,973
Salary adjustment reserve.....	109,000	
Grants as listed in the estimates.....	60,000	40,684
Voted budgetary expenditures.....	5,693,001	5,323,657
Stat.		
Expenditures.....	4,818,314	4,818,314
Total.....	10,511,315	10,141,971
Total.....	424,392,105	409,961,280

Names of Members of Commissions and Rates of Pay

CONSUMER AND CORPORATE AFFAIRS

Restrictive Trade Practices Commission

The members of this Commission are:

R S MacLellan, Chairman, \$27,000 per annum
L A Couture, Vice-chairman, \$26,000 per annum
A S Whiteley, member, \$24,000 per annum

Prices and Incomes Commission

The members of this Commission are:

J H Young, Chairman, \$38,000 per annum
P Gérin-Lajoie, Vice-Chairman received payment at per diem rate of \$150
B G Barrow, G E Freeman and G V Haythorne, members, \$32,000 per annum

FISHERIES AND FORESTRY

FISHERIES MANAGEMENT AND DEVELOPMENT PROGRAM

Fisheries Prices Support Board

Bernard Blais \$100, J B Estey \$562, K F Harding \$200, Harold I Mifflin \$225, E S Turnill \$275

International Great Lakes Fishery Commission

C H D Clarke \$675, F E J Fry \$1,463, A L Pritchard \$1,275

International Pacific Halibut Commission

Martin K Eriksen \$525, Frank W Millerd \$525

International Pacific Salmon Commission

R Nelson Sr \$1,088

Inter American Tropical Tuna Commission

Eric Kremer \$250, Robert L Payne \$900

International Commission In the Northwest Atlantic Fisheries

H D Pyke \$225

AQUATIC RENEWABLE RESOURCES RESEARCH PROGRAM

Fisheries Research Board

Bernard Blais \$825, Dr Donald A Chant \$900, Dr R D Connor \$750, David F Corney \$1,013, Dr E S Deevey \$713, Dr Henri Favre \$1,425, Dr Gabriel Filteau \$1,050, E L Harrison \$1,125, Dr W S Hoar \$188, Dr Leo E Marion \$563, Dr M O Morgan \$600, J B Morrow \$975, Leonard H Omstead Jr \$600, Dr G L Pickard \$1,013, Calbert C Pratt \$300

FORESTRY RESEARCH AND SERVICES PROGRAM

Canadian Forestry Advisory Council

G H U Baley \$250, T N Beaupre \$250, R L Bishop \$150, Fernand Boutin \$265, Pierre R Gendron \$200, J W Ker \$150, A P MacBean \$50, W R Parks \$325, Michel Perron \$400, R G Rogers \$150, J S Rowe \$150, J S Stokes \$200, V A Wood \$300

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT CONSERVATION PROGRAM

Historic Sites and Monuments Board of Canada

Under authority of P.C. 1969-2/1876 dated October 1, 1969 per diem rates of \$100 were paid to the following members: F W Bolger, D G Creighton, L Harris, M Laterreur, J J Lefebvre, G MacBeath, J K Nesbitt, J J Talman, L Thomas, A R Turner, P B Waite.

95375—39½

LABOUR

The Canada Labour Relations Board was established under the Industrial Relations and Disputes Investigation Act, C.54, 1948 and consists of a chairman, vice chairman and such number of other members, not exceeding eight, as the Governor in Council may determine.

			\$
Chairman	Arthur H. Brown	annual rate	18,287
Vice Chairman	J. J. Quinlan	annual rate	2,400
Member	E. R. Complin	per diem	100
Member	J. A. D'Aoust	per diem	100
Member	A. J. Hills	per diem	100
Member	Gerard Picard	per diem	100
Member	R. C. Smith	per diem	100
Member	J. Guilbault	per diem	100
Member	K. Hallsworth	per diem	100
Member	D. MacDonald	per diem	100

MANPOWER AND IMMIGRATION

The Immigration Appeal Board

The board consists of Miss J V Scott, chairman, J C A Campbell and J P Houle, vice-chairman, U Benedetti, J A Byrne, L J Cardin F Glogowski, G Legaré and A B Weselak, members.

NATIONAL HEALTH AND WELFARE ADMINISTRATION PROGRAM

The members of the Commission on the Enquiry into the Non-Medical Use of Drugs, Marie-Andree Bertrand, Ian Lachlan Campbell, Heinz E Lehmann and J Peter Stein received remuneration at the rate of \$150 per day.

PRIVY COUNCIL

Royal Commission on Pilotage

Commissioners receiving payments at per diem of \$100 were: H A Renwick, R K Smith

Living allowances and transportation expense at a per diem of \$50 were paid to Y Bernier.

Royal Commission on Bilingualism and Biculturalism

Commissioners receiving payments at per diem rate of \$100 were: C Cormier, R Frith, P Lacoste, Mrs G Laing, A Raynauld, J B Rudnyckij, F R Scott, P Wyczynski.

Commissioners receiving living allowances at per diem rate of \$25 were: C Cormier, R Frith, P Lacoste, Mrs G Laing, A Raynauld, J B Rudnyckij, F R Scott.

Royal Commission on Farm Machinery

Commissioner C L Barber received payment at per diem rate of \$150 and living allowance at per diem rate of \$25.

Royal Commission on the Status of Women in Canada

Commissioners receiving payments at per diem rate of \$150 were: Mrs J Bird, J Henripin, J Humphrey, Mrs O Lange, Miss J Lapointe, Miss E G MacGill, Mrs R Ogilvie.

Commissioners receiving living allowances at per diem rate of \$25 were: J Henripin, J Humphrey, Mrs O Lange, Miss J Lapointe, Miss E G MacGill, Mrs R Ogilvie.

Indian Claims Commission

Commissioner L I Barber received payment at a per diem rate of \$150 and living allowance at a per diem rate of \$25.

Names of Members of Commissions and Rates of Pay—Concluded

PRIVY COUNCIL—Concluded

Public Service Staff Relations Board

Miscellaneous

Names of members: A. Andras, C. P. Chaston, Miss H. Cryderman, P. T. Davis (died on May 20, 1970), R. Doucet, S. Frankel, P. E. Gosselin, J. Guilbault (resigned May 22, 1970), E. P. O'Connor, D. G. Pyle.

The rate of pay is \$100 per day for each day they are engaged on the work of the Board.

SECRETARY OF STATE

Canadian Radio-Television Commission

The full-time members are: H J Boyle, H Dornan, P Juneau, Mrs P Pearce, R Therrien; part-time members receiving a per diem rate of \$100 were: C Cliche, A H Cormier, P Dansereau, Dr N Frye, G Hughes, Miss H James, Mrs G Laing, G McKeen, J Shanski, Dr. G Thomas.

National Museums of Canada—Board of Trustees

Members received travelling and other expenses when engaged on business of the Board and a fee of \$100 per diem for each day they attended meetings of the Board or of any Committee of the Board, unless in receipt of a salary fixed by the Governor in Council or the Treasury Board.

TREASURY BOARD

National Research Council

The following members of Council served without salary but received a per diem rate of \$125 for any period during which they performed any duties on behalf of the Council in addition to their ordinary duties as members thereof: A N Bourns, E B Campbell, T Gouin Décarie, J S Dupré, J P Gignac, J M Ham, H W Holbrook, M Laird, E W Leaver, L Piché, J M Robson, P R Sandwell, G Savard, M E Spencer, G M Volkoff, H D B Wilson.

VETERANS AFFAIRS

WELFARE SERVICES PROGRAM

The War Veterans Allowance Board consisted of D M Thompson chairman (appointed December 3, 1970), W G H Roaf deputy chairman, J H M Dehler, M R Dupuis, R W Fairclough, E S B Foote, H B Mersereau, J E R Roberge, members.

PENSIONS PROGRAM

The Canadian Pension Commission consisted of T D Anderson chairman, J M Forman deputy chairman, and J G Bisson, U Blier, L W Brown (retired October 3, 1970), A J Brunet (resigned May 7, 1970), J M Cameron, R F L Hanna, R N Jutras, D A Knight, E Morin, J R Painchaud, G A Y Paré (appointed December 10, 1970), A O Solomon (appointed May 25, 1970), W P Power, R J Teillet, J L Thompson, L Touchette (appointed January 15, 1971), J L Wightman (appointed July 1, 1970), commissioners.

Miscellaneous Statements

COMMUNICATIONS—Post Office

ESTIMATED VALUE OF MAJOR SERVICES PROVIDED TO OTHER DEPARTMENTS

	Carrying of franked mail	
	1970-71	1969-70
Agriculture.....	468,000	455,000
Consumer and Corporate Affairs.....	363,000	71,000
Energy, Mines and Resources.....	267,000	181,000
Dominion Coal Board.....	2,000	2,000
National Energy Board.....	11,000	14,000
External Affairs.....	197,000	86,900
Canadian International Development Agency.....	30,000	12,000
Finance.....	62,000	107,000
Auditor General.....	7,000	8,000
Insurance.....	12,000	17,000
Fisheries and Forestry.....	97,000	36,000
Governor General and Lieutenant-Governors.....	5,000	6,000
Indian Affairs and Northern Development.....	238,000	118,600
Industry, Trade and Commerce.....	1,720,000	1,261,000
Dominion Bureau of Statistics.....	1,164,000	781,000
Justice.....	24,000	35,000
Labour.....	64,000	212,000
Unemployment Insurance Commission.....	381,000	290,000
Manpower and Immigration.....	189,000	185,000
Immigration Appeal Board.....		6,000
National Defence.....	477,000	629,000
National Health and Welfare.....		187,000
Medical Research Council.....	221,000	33,000
National Revenue.....	1,223,000	861,000
Parliament.....	378,000	348,000
Privy Council.....	16,000	16,000
Office of the Chief Electoral Officer.....	56,000	34,000
Economic Council of Canada.....	9,000	4,000
Public Service Staff Relations Board.....	3,000	3,000
Public Works.....	54,000	55,000
Regional Economic Expansion.....	24,000	100,000
Secretary of State.....	38,000	64,000
Canadian Radio-Television Commission..	44,000	19,900
National Film Board.....	12,000	12,000
National Library.....	22,000	16,000
National Museums of Canada.....	32,000	30,000
Public Archives.....	22,000	18,000
Public Service Commission.....	89,000	119,000
Solicitor General.....	8,000	16,000
Correctional Services.....	37,000	21,000
Royal Canadian Mounted Police.....	178,000	174,000
Supply and Services.....	2,627,000	2,111,000
Transport.....	241,000	210,000
Canadian Transport Commission.....	35,000	40,000
Treasury Board.....	39,000	32,000
National Research Council.....	326,000	285,000
Veterans Affairs.....	65,000	101,000
Communications.....	27,000	
Civil Emergency Measures.....	6,000	
Information Canada.....	25,000	
Tariff Board.....	8,000	
	11,643,000	9,423,400

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS

DETAILS OF EXPENDITURES BY DIPLOMATIC POST AND CONSULATE

	Civil salaries and wages	Other personnel	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$	\$
Headquarters.....	20,945,472	6,742,499	11,645,986	39,333,957	6,109,370	45,443,327
Indo-China.....		472	31,736	32,208	3,901	36,109
DIPLOMATIC POSTS—						
Argentina.....	35,240	4,213	40,490	79,943	5,830	85,773
Australia.....	58,388	7,814	49,299	115,501	9,921	125,422
Austria.....	26,497	13,054	59,341	98,892	1,742	100,634
Belgium.....	69,885	45,662	280,727	396,274	51,859	448,133
Belgium—North Atlantic Council.....	21,162	22,655	18,429	62,246	1,293	63,539
Brazil.....	55,609	9,463	105,523	170,595	7,310	177,905
Britain.....	152,674	32,359	55,495	240,528	16,478	257,006
Cameroun.....	8,584	1,467	78,513	88,564	9,103	97,667
Ceylon.....	18,632	4,495	46,012	69,139	11,679	80,818
Chile.....	40,885	5,290	37,043	83,218	3,199	86,417
China.....		133	29,429	27,562	144	29,706
Colombia.....	21,204	4,576	34,788	60,568	7,198	67,766
Congo (Kinshasa).....	8,560	3,798	58,764	71,122	6,004	77,126
Costa Rica.....	17,141	963	21,848	39,952	10,056	50,008
Cuba.....	33,209	11,085	66,164	110,458	27,790	138,428
Czechoslovakia.....	18,864	17,089	67,173	103,126	15,667	118,793
Denmark.....	48,023	4,307	28,669	80,999	5,916	86,915
Ecuador.....		3,788	213	4,001		4,001
Ethiopia.....	8,433	1,184	48,844	58,461	1,809	60,270
Finland.....	34,076	8,952	30,691	73,719	5,216	78,935
France (including United Nations Educational, Scientific and Cultural Organization).....	118,235	64,475	355,090	537,800	45,083	582,883
France—Organization for Economic Co-operation and Development.....	8,472	4,402	67,074	79,948	1,868	81,816
Germany—Bonn.....	81,895	32,085	100,256	214,236	6,686	220,922
Ghana.....	15,341	6,818	69,292	91,451	8,061	99,512
Greece.....	40,997	12,163	49,700	102,860	2,075	104,935
Guyana.....	13,048	3,191	56,913	73,152	4,774	77,926
Haiti.....	8,503	950	30,157	39,610	1,523	41,133
Hungary.....		2,170	8,427	10,597	486	11,083
India.....	46,976	33,564	144,203	224,743	14,202	238,945
Indonesia.....	9,568	10,047	34,253	53,868	16,220	70,088
Iran.....	24,557	9,966	75,645	110,168	16,336	126,504
Ireland.....	23,155	5,504	45,644	74,303	9,498	83,801
Israel.....	21,494	10,101	56,345	87,940	7,972	95,912
Italy.....	88,986	33,264	128,692	250,942	10,440	261,382
Ivory Coast.....	12,364	5,325	69,003	86,692	12,742	99,434
Jamaica.....	23,438	5,187	72,172	100,797	5,587	106,384
Japan.....	91,799	46,405	188,173	326,377	16,930	343,307
Kenya.....	19,962	4,399	73,389	97,750	2,533	100,283
Lebanon.....	27,030	12,231	45,695	84,956	4,973	89,929
Malaysia.....	22,243	11,433	97,541	131,217	7,431	138,648
Mexico.....	56,839	6,120	42,440	105,399	4,221	109,620
The Netherlands.....	55,849	29,308	61,993	147,150	5,996	153,146
New Zealand.....	26,482	1,835	58,304	86,621	2,901	89,522
Nigeria.....	13,174	1,707	97,889	112,770	10,623	123,393

Miscellaneous Statements—Continued

EXTERNAL AFFAIRS—Continued

DETAILS OF EXPENDITURES BY DIPLOMATIC POST AND CONSULATE—Concluded

	Civil salaries and wages	Other personnel	Other operational expenses	Total operational expenses	Capital items	Total
	\$	\$	\$	\$	\$	\$
Norway.....	44,176	11,823	50,393	106,392	4,537	110,929
Pakistan.....	31,198	9,753	122,590	163,541	19,497	183,038
Peru.....	20,645	3,371	31,392	55,408	3,871	59,279
Poland.....	28,609	16,073	107,302	151,984	6,153	158,137
Portugal.....	20,610	1,906	30,521	53,037	7,711	60,748
Senegal.....	12,321	3,426	79,049	94,796	3,468	98,264
Singapore.....	3,374	488	235	4,097	1,053	5,150
South Africa.....	24,389	2,682	51,468	78,539	3,993	82,532
Spain.....	22,187	4,397	48,179	74,763	4,317	79,080
Sweden.....	25,640	10,963	44,423	81,026	6,864	87,890
Switzerland.....	31,302	1,282	39,096	71,680	5,496	77,176
Thailand.....	10,796	1,390	50,507	62,693	6,589	69,282
Trinidad and Tobago.....	18,827	4,878	46,945	70,650	4,911	75,561
Tunisia.....	13,411	1,282	48,145	62,838	15,544	78,382
Turkey.....	24,602	9,174	50,020	83,796	1,154	84,950
USSR.....	46,741	28,234	120,282	195,257	40,978	236,235
United Arab Republic.....	24,199	9,286	37,801	71,286	7,760	79,046
Permanent Mission of Canada to the European Office of the United Nations, Geneva.....	34,996	16,992	83,568	135,556	20,374	155,930
Permanent Mission of Canada to the United Nations, New York.....	32,690	14,063	244,585	291,338	2,750	294,088
United Republic of Tanzania.....	27,131	6,289	66,847	100,267	5,786	106,053
USA.....	115,148	63,625	205,027	383,800	18,143	401,943
Venezuela.....	43,319	5,957	53,334	102,610	5,200	107,810
Yugoslavia.....	29,858	13,029	86,996	129,883	8,659	138,542
New Posts.....			1,687	1,687		1,687
CONSULATES—						
Bordeaux, France.....	22,591	9,655	58,960	91,206	4,726	95,932
Boston, USA.....	40,419	1,936	58,302	100,657	2,640	103,297
Chicago, USA.....	947		3,364	4,311		4,311
Cleveland, USA.....			7	7		7
Detroit, USA.....			2,851	2,851		2,851
Dusseldorf, Germany.....			13	13		13
Hamburg, Germany.....		39	647	686		686
Hong Kong.....	340	1,112	24,079	25,531	7,379	32,910
Los Angeles, USA.....	80,131	4,805	74,082	159,018	372	159,390
Manila, Philippines.....	2,535	413	11,465	14,413	521	14,934
Marseilles, France.....	21,769	7,274	28,275	57,318	3,691	61,009
Milan, Italy.....			170	170		170
New Orleans, USA.....	44,987	1,505	44,229	90,721	1,851	92,572
New York, USA.....	63,754	5,202	143,978	212,934	21,896	234,830
Philadelphia, USA.....			1,216	1,216		1,216
Reykjavik, Iceland.....			97	97		97
San Francisco, USA.....	57,725	4,907	89,978	152,610	2,391	155,001
Sao Paulo, Brazil.....			499	499		499
Seattle, USA.....			3,915	3,915		3,915
	23,494,312	7,575,179	17,109,986	48,179,477	6,781,101	54,960,578

Miscellaneous Statements—Continued**CANADIAN REPRESENTATION
AT INTERNATIONAL CONFERENCES****Expenditures by Conference**

Commonwealth Ministers of Education.....	20,069
Commonwealth Prime Ministers.....	22,137
Education Ministers of Francophone.....	21,472
Institut de Droit d'expression française.....	14,080
International Civil Aviation.....	5,474
North Atlantic Treaty Organization—Ministerial Meetings.....	15,065
North Atlantic Treaty Organization—Oil Spills Colloquium.....	7,289
United Nations Educational, Scientific and Cultural Organization.....	59,295
United Nations General Assembly.....	122,677
United Nations Trade and Development.....	5,883
Miscellaneous Conferences and Meetings.....	63,021
	<hr/>
	\$ 356,462

**INDUSTRY, TRADE AND COMMERCE
GRAINS****Payment of carrying costs of temporary wheat reserves
and payments in connection with the Prairie Grain Advance
Payments Act and the Prairie Grain Provisional Payments Act**

*Payment of carrying costs of temporary
wheat reserves owned by the Canadian Wheat
Board, the Temporary Wheat Reserves Act*

Payment..... (10) \$ 23,649,837

The above statutory authority provides that where after July 31, 1955, the stocks of wheat of the Canadian Wheat Board exceed 178,000,000 bushels at the commencement of a crop year, the Minister of Finance shall, out of the consolidated revenue fund, pay to the Board for each day in that crop year an amount equal to the portion of the said stocks that exceed 178,000,000 bushels at the commencement of that crop year, multiplied by the carrying charge rate paid by the Board at the end of the immediately preceding crop year. If at the commencement of a crop year the stocks of wheat of the Board are not in excess of 178,000,000 bushels, no payment shall be made by the Minister of Finance to the Board under this Act in respect of that or any subsequent crop year.

The stocks of wheat of the Canadian Wheat Board as at July 31, 1970 amounted to 462,587,046 bushels and, after the deduction of 178,000,000 bushels, as required by section 3 of the Act, the balance of stocks on which payment is based is 284,587,046 bushels. The total amount due the Board is \$62,116,018 which is the amount arrived at by multiplying the balance of stocks of 284,587,046 bushels by the carrying charge of .05979923358 cents per bushel per diem for the period August 1, 1970 to July 31, 1971.

The above amount represents the balance of payments for the crop year 1969-70 in the amount of \$23,649,837. Payments were not made for the crop year 1970-71 as it was the intention of the Government to rescind the Temporary Wheat Reserves Act upon passing of the Grain Stabilization Bill.

*Payment in connection with
the Prairie Grain Advance Payments Act*

Payment..... (10) \$11,614,203

Section 15 of the Prairie Grain Advance Payments Act provides for payment to the Canadian Wheat Board of (a) interest charges paid or payable to the Board with respect to money borrowed by it or advanced on its behalf for the purposes of the Act, and (b) amounts of advance payments outstanding at the time of default, to the extent that the Board has not been reimbursed therefore after default.

The amount consisted of interest charges of \$11,603,455 paid under section 15 (a) of the Act plus payment in respect of defaulted accounts \$14,114 less refunds in respect of defaulted accounts \$3,368. Cumulative payments to March 31, 1971, in respect of interest charges, were \$34,623,558, of defaulted accounts were \$152,174 and refunds in respect of defaulted accounts were \$72,315.

*Payments in connection with
the Prairie Grain Provisional Payments
Act*

Payment..... (10) \$ 62,657

Section 3(1) of the Prairie Grain Provisional Payments Act authorized the Canadian Wheat Board to make provisional payments for the 1969-70 crop year in respect of future deliveries of unthreshed grain and section 8(1) provides that, for the purpose of making such payments, the Board may borrow money, and the Minister of Finance may, on behalf of Her Majesty, guarantee, on such terms and conditions as the Governor in Council may approve, repayment of money so borrowed and interest thereon.

The above amount covering interest charges for the period April 1, 1970 to March 31, 1971 was paid under section 13(a) of the Act.

Total Statutory item.....

\$ 35,326,697

Vote 36b To reimburse the Canadian Wheat Board in the 1969-70 and 1970-71 fiscal years for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oat pool accounts for the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969, and to authorize the Canadian Wheat Board, notwithstanding the Canadian Wheat Board

Miscellaneous Statements—Continued**INDUSTRY, TRADE AND COMMERCE—Concluded****GRAINS—Concluded****Vote 36b—Concluded**

Act, to make a distribution to holders of durum wheat certificates of a sum of money equal to the surplus shown in the accounts of the Canadian Wheat Board arising from its operations in durum wheat during that crop year.....

\$ 8,037,766

Expenditures..... (10) \$ 8,037,766

Vote 22a To reimburse the Canadian Wheat Board for the losses incurred on operations under the Canadian Wheat Board Act in respect of the wheat, barley and oats pool accounts for the crop year that commenced on the first day of August 1968 and ended on the 31st day of July, 1969.....

\$ 10,008,000

Expenditures..... (10) \$ 10,007,347

Vote 23c To extend the purposes of Industry, Trade and Commerce Vote 36b, Appropriation Act No. 1, 1970 to authorize the Canadian Wheat Board to make a distribution to holders of soft white spring wheat certificates of a sum of money equal to the surplus shown on the accounts of the Canadian Wheat Board arising from its operations in soft white spring wheat during the crop year that commenced on the first day of August, 1968 and ended on the 31st day of July, 1969 and to authorize the transfer of \$249,999 from Industry, Trade and Commerce Vote 5, Appropriation Act No. 3, 1970 to reimburse the Canadian Wheat Board in respect of the sum of money to be distributed to such certificate holders

1

Transfer from Vote 5..... 249,999

Expenditures..... (10) \$ 250,000

Expenditures..... (10) \$ 249,749

Miscellaneous Statements—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS

	Salaries	Allowances	Other operating expenses	Total operating expenses	Capital items	Total
	\$	\$	\$	\$	\$	\$
Canada, Head Office Ottawa.....	3,476,801	876,972	1,959,422	6,313,195	367,259	6,680,454
Argentina, Buenos Aires.....	43,775	4,764	23,959	72,498	71	72,569
Australia:						
Canberra.....	41,037	8,716	13,574	63,327		63,327
Melbourne.....	50,884	6,884	29,688	87,456	561	88,017
Sydney.....	52,788	4,936	43,167	100,891	1,927	102,818
Austria, Vienna.....	66,198	14,542	47,282	128,022	877	128,899
Belgium:						
Brussels.....	110,302	5,980	18,896	135,178		135,178
European Economic Community Brussels.....		18,927	19,015	37,942	10,027	47,969
Brazil:						
Montevideo.....	1,152		1,023	2,175		2,175
Rio de Janeiro.....	27,874	3,015	15,496	46,385	632	47,017
Sao Paulo.....	29,920	9,913	25,389	65,222	30	65,252
Central America, San Juan.....	35,769	11,747	21,782	69,298	52	69,350
Ceylon, Colombo.....			1,064	1,064		1,064
Chile, Santiago.....	36,843		16,004	52,847		52,847
China, Peking.....	4,995	145 Cr	630	5,480		5,480
Columbia, Bogota.....	16,299	2,974	8,999	28,272		28,272
Congo, Kinshasa.....	7,482		5,174	12,656		12,656
Cuba, Havana.....	9,806	1,923	5,684	17,413	649	18,062
Czechoslovakia, Prague.....	21,850	4,082	8,272	34,204	14	34,218
Denmark, Copenhagen.....	24,246	2,286	13,362	39,894	285	40,179
Eire, Dublin.....	14,037	3,868	5,659	23,564		23,564
France, Paris.....	90,477	20,908	44,091	155,476	1,795	157,271
Germany:						
Bonn.....	41,269	10,270	22,237	73,776		73,776
Dusseldorf.....	46,251	13,230	41,598	101,079	439	101,518
Hamburg.....	49,144	10,415	41,552	101,111	917	102,028
Ghana, Accra.....	12,846	4,078	7,865	24,789	115	24,904
Greece, Athens.....	1,522	4,153	10,661	16,336		16,336
Guatemala, Guatemala City.....	50,481	9,143	38,428	98,052		98,052
Hong Kong.....	94,673	13,671	46,350	154,694		154,694
India, New Delhi.....	30,215	12,808	23,817	66,840		66,840
Indonesia, Djakarta.....	13,843	505 Cr	5,077	18,415		18,415
Iran, Tehran.....	33,008	5,859	24,727	63,594		63,594
Israel, Tel Aviv.....	19,728	6,752	20,342	46,822	79	46,901
Italy:						
Milan.....	52,856	13,196	43,425	109,477	1,204	110,681
Rome.....	74,678	16,794	34,701	126,173	134	126,307
Ivory Coast, Abidjan.....	26,893	11,085	14,678	52,656	127	52,783
Japan, Tokyo.....	91,612	34,956	90,518	217,086		217,086
Kenya, Nairobi.....	27,042	7,960	16,872	51,874	12	51,886
Lebanon, Beirut.....	62,621	9,743	41,198	113,562	3,562	117,124
Malaysia, Kuala Lumpur.....	21,442	5,300	13,367	40,109	1,965	42,074
Mexico, Mexico City.....	46,016	10,358	21,214	77,588		77,588
Netherlands, The Hague.....	50,220	8,186	21,128	79,534	206	79,740
New Zealand, Wellington.....	36,896	389	17,497	54,782	1,344	56,126
Nigeria, Lagos.....	15,760	14,658	30,666	61,084		61,084
Norway, Oslo.....	14,904	3,071	11,899	29,874		29,874
Pakistan, Islamabad.....	29,017	8,476	22,947	60,440	746	61,186
Peru, Lima.....	27,798	1,050	20,874	49,722	48	49,770
Philippines, Manila.....	74,196	3,636	21,087	98,919		98,919
Poland, Warsaw.....	11,228	1,037	6,357	18,622		18,622
Portugal, Lisbon.....	18,853	3,619	8,259	30,731		30,731
Singapore.....	40,926	4,799	28,315	74,040	772	74,812
Spain, Madrid.....	33,780	5,972	17,213	56,965	649	57,614
Sweden, Stockholm.....	42,721	4,142	23,423	70,286	685	70,971
Switzerland, Berne.....	33,454	6,639	16,349	56,442	436	56,878
Thailand, Bangkok.....	30,065	8,500	17,309	55,874	49	55,923
Turkey, Ankara.....	13,484	1,966	11,795	27,245		27,245

Miscellaneous Statements—Continued

DETAILS OF EXPENDITURES BY TRADE MISSION POSTS—Concluded

	Salaries	Allowances	Other operating expenses	Total operating expenses	Capital items	Total
	\$	\$	\$	\$	\$	\$
Union of South Africa:						
Cape Town.....	28,186	3,927	22,684	54,797	319	55,116
Johannesburg.....	46,676	10,162	37,442	94,280	938	95,218
Union of Soviet Socialist Republics, Moscow.....	61,476	3,797	26,510	91,783	1,084	92,867
United Arab Republic, Cairo.....			2,794	2,794	18	2,812
United Kingdom:						
Glasgow.....	22,690	346	12,408	35,444		35,444
London.....	226,470	34,180	85,693	346,343	1,678	348,021
United States of America:						
Boston.....	47,950	12,268	24,062	84,280	488	84,768
Buffalo.....	31,287	5,704	26,913	63,904	316	64,220
Chicago.....	94,371	26,739	63,412	184,522	7	184,529
Cleveland.....	70,218	10,980	42,994	124,192	2,768	126,960
Dallas.....	53,214	6,835	51,773	111,822	1,762	113,584
Detroit.....	65,328	9,713	52,230	127,271		127,271
Los Angeles.....	40,537	12,043	30,454	83,034		83,034
Minneapolis.....	43,487	7,325	22,607	73,419	10	73,429
New Orleans.....	46,112	9,259	23,053	78,424		78,424
New York.....	77,585	26,139	48,161	151,885		151,885
Philadelphia.....	45,616	10,801	44,211	100,628	1,815	102,443
San Francisco.....	42,353	11,966	25,091	79,410	839	80,249
Seattle.....	38,063	8,450	37,909	84,422		84,422
Seattle—Special Project.....			2,267	2,267		2,267
United Nations Permanent Mission, New York.....	19,245	16,288	8,646	44,179		44,179
Washington.....	119,347	30,185	45,142	194,674		194,674
Venezuela, Caracas.....	42,860	19,110	23,798	85,768	193	85,961
The West Indies:						
Kingston.....	45,540	7,272	35,866	88,678	238	88,916
Port of Spain.....	38,013	2,869	28,865	69,747		69,747
Yugoslavia, Belgrade.....	15,644	3,575	12,992	32,211		32,211
	6,794,245	1,567,631	3,999,354	12,361,230	410,141	12,771,371

NATIONAL HEALTH AND WELFARE

MEDICAL SERVICES PROGRAM STATEMENT OF EXPENDITURES
FOR OPERATION AND MAINTENANCE OF HOSPITALS
AND REVENUES FOR THE FISCAL YEAR 1970-71

	Rated bed capacity	Salaries, wages and allowances	Medical and hospital supplies	Food	Fuel	Repairs of buildings and equipment	All other expenditures	Total	Revenues received during the year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Moose Factory, Moose Factory, Ont.....	150	530,432	39,500	67,740	255,000	1,663	565,552	1,459,887	465,239
Sioux Lookout, Sioux Lookout, Ont.....	70	649,779	40,000	60,136	24,000	3,723	251,422	1,029,060	274,564
Fisher River, Fisher River, Man.....	15	237,669	38,350	14,511	10,500	3,306	27,024	331,360	120,454
Norway House, Norway House, Man.....	38	515,003	53,500	43,331	72,900	19,400	86,743	790,877	296,541
North Battleford, North Battleford, Sask.....	50	324,345	9,400	22,857	16,000	4,940	68,509	446,051	290,969
Qu'Appelle, Fort Qu'Appelle, Sask.....	66	523,853	38,500	22,033	17,500	6,042	78,525	686,453	512,597
Blackfoot, Gleichen, Alta.....	19	175,983	7,910	10,807	7,500	3,790	18,468	224,458	74,102
Blood, Cardston, Alta.....	37	233,631	15,300	15,133	8,400	8,615	33,352	314,431	227,330
Charles Camshell, Edmonton, Alta.....	350	3,404,842	250,595	200,250	111,000	21,120	435,134	4,422,941	2,186,556
Mayo General Hospital.....	25	104,160	5,166	6,929	8,000	6,044	13,763	144,062	126,624
Miller Bay, Prince Rupert, B.C.....	90	314,189	17,800	21,934	16,000	1,619	41,977	413,519	103,732
Frobisher, Frobisher Bay, NWT.....	28	448,906	28,400	46,279	164,000	9,254	306,791	1,003,630	304,825
Inuvik, Inuvik, NWT.....	100	800,443	56,000	81,046	147,000	11,748	189,549	1,285,786	356,243
Whitehorse, Whitehorse YT.....	120	1,067,356	95,000	55,490	75,000	23,337	177,033	1,493,216	952,227
	1,158	9,330,591	695,421	668,476	932,800	124,601	2,293,842	14,045,731	6,292,003

Miscellaneous Statements—Continued

PUBLIC WORKS

MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES
AND REVENUES FOR EACH GRAVING DOCK

	Expenditures		Revenues	
	1970-71	1969-70	1970-71	1969-70
Champlain Graving Dock				
Lauzon, Que.....	189,394	179,566	225,825	103,931
Lorne Graving Dock				
Lauzon, Que.....	113,962	129,014	20,911	25,770
Selkirk Repair Slip				
Manitoba.....	3,996	5,840	5,431	1,454
Esquimalt, B.C.				
Graving Dock.....	361,289	320,976	318,539	347,502
Total.....	\$668,641	\$635,396	\$570,706	\$478,657

MARINE PROGRAM

A COMPARATIVE STATEMENT OF EXPENDITURES
FOR LOCKS AND DAMS

	1970-71	1969-70
Rideau Falls—Locks and Dams.....	2,466	1,624
Quinze Dam, Quebec.....	41,291	37,730
Latchford Dam, Ontario.....	2,695	3,452
Temiskaming Dams, Ontario.....	47,378	45,259
French River Dams, Ontario.....	38,606	25,450
Sub-total "A".....	132,436	113,515
St. Andrews Lock and Dam, Manitoba ..	97,141	80,512
Okanagan Flood Control Projects.....	44,418	46,820
Generally.....	191,776	36,978
Sub-total "B".....	333,335	164,310
Total "A" and "B".....	\$ 465,771	\$ 277,825

TRANSPORTATION AND OTHER ENGINEERING
PROGRAM—ADMINISTRATION, OPERATION AND
MAINTENANCE COSTS

COMPARATIVE STATEMENT OF EXPENDITURES

	1970-71	1969-70
Burlington Canal Bridge.....	199,959	150,509
Kingston La Salle Causeway.....	47,907	70,025
New Westminster Bridge.....	252,086	289,046
Northwest Highway System.....	6,579,110	6,538,820
Generally.....	110,129	77,625
	7,189,191	7,126,025
Less: 1. operating expenses of the New Westminster Bridge recoverable from the trust account which is credited with income from the operation of the bridge.....	251,731	289,046
2. recoverable from trust account..	355	
	\$6,937,105	\$6,836,979

Miscellaneous Statements—Continued

SOLICITOR GENERAL

EXPENDITURES AND REVENUES BY INSTITUTION

	Operation and maintenance of penitentiaries	Construction improvements and equipment	Revenue
	\$	\$	\$
Headquarters Planning Provision.....	2,146,625	15,157	9,294
Springhill Institution Complex.....	2,280,878	260,976	5,523
Dorchester Penitentiary Complex.....	3,978,925	442,001	93,031
Regional Headquarters (Quebec) and Correctional Staff College.....	809,219	66,695	11,546
St Vincent de Paul Penitentiary Complex.....	4,735,961	674,266	106,419
Federal Training Centre.....	2,316,814	614,194	1,587
Leclerc Institution Complex.....	2,839,179	122,670	13,385
Archambault Institution Complex.....	2,909,350	3,578,214	17,276
Cowansville Institution Complex.....	2,504,141	218,053	1,279
Quebec Special Correctional Unit.....	999,444	21,008	3,229
Regional Headquarters (Ontario) and Correctional Staff College.....	987,813	59,201	16,074
Kingston Penitentiary Complex.....	3,645,601	36,940	95,119
Millhaven Institution Complex.....	417,182	3,453,288	97
Prison for Women.....	734,736	20,587	630
Collins Bay Penitentiary Complex.....	3,606,200	935,911	112,388
Joyceville Institution Complex.....	2,834,446	195,923	36,784
Warkworth Institution.....	2,236,451	115,670	3,963
Prairie Release Centre (Osborne).....	106,737	1,294	780
Manitoba Penitentiary Complex.....	2,896,538	1,126,433	102,716
Saskatchewan Penitentiary Complex.....	3,186,263	1,186,789	80,989
Drumheller Institution.....	2,272,874	105,087	5,475
Regional Headquarters (Western).....	436,802	12,219	1,495
British Columbia Penitentiary Complex.....	2,904,957	78,066	42,486
William Head Institution Complex.....	677,815	114,091	399
Matsqui Institution Complex.....	4,012,121	153,872	7,933
Mission Maximum Security Complex.....		410,713	
	56,477,072	14,019,318	769,897

Miscellaneous Statements—Continued

VETERANS AFFAIRS

WAR VETERANS ALLOWANCES AND CIVILIAN ALLOWANCES

TABLE OF ALLOWANCES FOR THE YEAR ENDED MARCH 31, 1971

Class of recipient	Monthly rate	Maximum total annual income (income including allowance)
	\$	\$
1. (a) Unmarried veteran without child or not residing with child.....		
(b) Widow without child or not residing with child.....		
(c) Widower without child or not residing with child.....	105	1,740
(d) Married veteran not residing with spouse, and without child or not residing with child.....		
(e) A person described in paragraph (a), (b), (c) or (d) who is blind within the meaning of the Blind Persons Act.....	105	1,860
2. Married veteran residing with spouse.....	175	2,940 total for veteran and spouse
3. (a) Unmarried veteran residing with child.....		
(b) Widow residing with child.....		
(c) Widower residing with child.....	175	2,940
(d) Married veteran not residing with spouse and residing with child.....		
(e) A person described in paragraph (a), (b), (c) and (d) who is blind within the meaning of the Blind Persons Act.....	175	3,060
4. (a) Married veteran residing with spouse who is blind within the meaning of the Blind Persons Act.....		
(b) Married veteran who is blind within the meaning of the Blind Persons Act and residing with spouse.....	175	3,060 total for veteran and spouse
5. One orphan.....	60	1,008
6. Two orphans of one veteran.....	105 total for the two orphans	1,608 total for the two orphans
7. Three or more orphans of one veteran.....	141 total for the three or more orphans	2,016 total for the three or more orphans

Miscellaneous Statements—Continued

Pensions for Disabilities and Death

Scale of Pensions as at March 31, 1971

SCHEDULE A

SCALE OF PENSIONS FOR DISABILITIES

PERCENTAGE OF DISABILITY—CLASS AND ANNUAL RATE OF PENSION

	Class Range Percentage	1 98-100 100	2 93-97 95	3 88-92 90	4 83-87 85	5 78-82 80
		\$	\$	\$	\$	\$
All ranks and ratings.....		3,180 00	3,021 00	2,862 00	2,703 00	2,544 00
Additional pension for married members of the forces.....		876 00	832 20	788 40	744 60	700 80
Additional pension for children—						
One child.....		408 00	387 60	367 20	346 80	326 40
Two children.....		720 00	684 00	648 00	612 00	576 00
Each additional child an additional.....		240 00	228 00	216 00	204 00	192 00
	Class Range Percentage	6 73-77 75	7 68-72 70	8 63-67 65	9 58-62 60	10 53-57 55
		\$	\$	\$	\$	\$
All ranks and ratings.....		2,385 00	2,226 00	2,067 00	1,908 00	1,749 00
Additional pension for married members of the forces.....		657 00	613 20	569 40	525 60	481 80
Additional pension for children—						
One child.....		306 00	285 60	265 20	244 80	224 40
Two children.....		540 00	504 00	468 00	432 00	396 00
Each additional child an additional.....		180 00	168 00	156 00	144 00	132 00
	Class Range Percentage	11 48-52 50	12 43-47 45	13 38-42 40	14 33-37 35	15 28-32 30
		\$	\$	\$	\$	\$
All ranks and ratings.....		1,590 00	1,431 00	1,272 00	1,113 00	954 00
Additional pension for married members of the forces.....		438 00	394 20	350 40	306 60	262 80
Additional pension for children—						
One child.....		204 00	183 60	163 20	142 80	122 40
Two children.....		360 00	324 00	288 00	252 00	216 00
Each additional child an additional.....		120 00	108 00	96 00	84 00	72 00
	Class Range Percentage	16 23-27 25	17 18-22 20	18 13-17 15	19 8-12 10	20 5-7 5
		\$	\$	\$	\$	\$
All ranks and ratings.....		795 00	636 00	477 00	318 00	159 00
Additional pension for married members of the forces.....		219 00	175 20	131 40	87 60	43 80
Additional pension for children—						
One child.....		102 00	81 60	61 20	40 80	20 40
Two children.....		180 00	144 00	108 00	72 00	36 00
Each additional child an additional.....		60 00	48 00	36 00	24 00	12 00

Class 21—Disabilities below 5 per cent—All ranks—A final payment not exceeding \$344.

Miscellaneous Statements—Continued

SCHEDULE B

SCALE OF PENSIONS FOR DEATH

Rank or rating of Member of Forces	Rate per annum			
	Widow	Dependent parent	Child or dependent brother or sister	Orphan child or orphan brother or sister
	\$	\$	\$	\$
Captain (Naval), Colonel (Army), Group Captain (Air), Colonel (Canadian Forces), and all ranks and ratings below.....	2,400 00	1,632 00*		
Commodore and higher ranks (Naval), Brigadier, Brigadier-General and higher ranks (Army), Air Commodore and higher ranks (Air), Brigadier-General and higher ranks (Canadian Forces).....	2,400 00	2,160 00*		
Pension for children or dependent brothers or sisters for above ranks—				
One child.....			408 00*	816 00*
Two children.....			720 00*	1,440 00*
Each additional child an additional.....			240 00*	480 00*

*Pensions awarded to parents or brothers and sisters may be less than these amounts in accordance with the provisions of this Act.

Miscellaneous Statements—Continued

STATEMENT OF GROSS EXPENDITURES
FOR OPERATION AND MAINTENANCE OF DEPARTMENTAL HOSPITALS
FISCAL YEAR 1970-71

	No. of beds	Salaries and allowances	Medical services	Canadian Corps of Commissionaires services
		\$	\$	\$
<i>Active Treatment—</i>				
Camp Hill Hospital, Halifax.....	403	3,944,248	2,400	43,447
Lancaster Hospital, Saint John.....	280	2,893,322	171,761	50,617
Queen Mary Veterans Hospital, Montreal.....	400	6,444,363	874,744	84,016
Ste. Anne's Hospital, Ste. Anne de Bellevue.....	1,068	7,743,676	63,640	101,233
Westminster Hospital, London.....	1,150	8,722,997	34,360	193,011
Deer Lodge Hospital, Winnipeg.....	620	4,658,381	27,840	40,559
Colonel Belcher Hospital, Calgary.....	396	3,194,140	12,200	40,029
Shaughnessy Hospital, Vancouver.....	1,165	9,518,325	28,080	103,380
Veterans Hospital, Victoria.....	291	2,793,404	14,167	38,308
<i>Veterans Homes—</i>				
Rideau Veterans Home, Ottawa.....	160	1,009,404	41,700	57,046
Saskatoon Veterans Home, Saskatoon.....	75	409,694		11,888
Edmonton Veterans Home, Edmonton.....	149	786,594	2,400	18,712
Total.....	6,157	52,118,548	1,273,292	782,246

NOTE—The above table does not represent the total expenditures for the treatment services program. Expenditures for head office and non-institutional districts are excluded.

Miscellaneous Statements—Concluded

Materials and supplies				Repairs to buildings and equipment	Light, power, water rates and taxes	Purchased laundry and cleaning services	Miscellaneous	Total
Food	Fuel	Medical and surgical	Other supplies					
\$	\$	\$	\$	\$	\$	\$	\$	\$
200,768	46,374	350,733	101,641	53,594	63,881	160,934	137,056	5,105,076
146,835	58,373	188,261	53,395	24,693	39,888	132	82,189	3,709,466
243,409	72,852	702,668	164,737	139,199	51,361	119,732	196,969	9,094,050
441,753	98,139	279,992	223,211	112,292	145,600	233	101,744	9,311,513
467,734	104,784	509,958	160,795	155,200	88,726	114	204,452	10,642,131
203,015	44,959	412,887	87,695	45,129	43,999	104,586	106,993	5,776,043
180,906	25,246	242,552	66,457	55,327	31,946	277	75,324	3,924,404
442,877	83,175	650,829	182,541	108,406	93,491	763	187,206	11,399,073
140,677	38,370	249,722	50,558	25,631	22,502	71,290	52,410	3,497,039
66,619	6,649	53,303	17,223	13,984	14,045	21,305	20,746	1,322,024
27,957	3,538	17,461	5,663	7,048	12,540	6,128	7,418	509,335
175,292	3,862	96,191	15,441	3,344	8,632	22,259	9,919	1,142,646
2,737,842	586,321	3,754,557	1,129,357	743,847	616,611	507,753	1,182,426	65,432,800

SECTION 34

**PUBLIC ACCOUNTS
1970-71**

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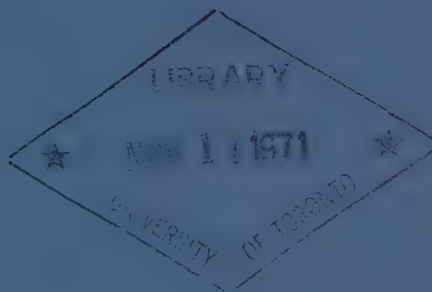
PUBLIC ACCOUNTS OF CANADA

for the

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AIR CANADA

BALANCE SHEET AT DECEMBER 31

(figures shown in thousands)

ASSETS	1970	1969	LIABILITIES	1970	1969
Current			Current		
Cash.....	\$ 2,145	\$ 8,301	Accounts payable and accrued liabilities.....	\$ 62,630	\$ 43,983
Temporary investments at quoted market value.....	5,102	4,471	Salaries and wages.....	17,665	14,922
Notes and accounts receivable.....	59,815	52,698	Unearned transportation revenue.....	14,439	11,745
Spare parts, materials and supplies—net (note 2).....	23,137	22,105	Interest and dividend payable.....	6,851	6,109
Prepaid expenses.....	1,943	1,628	Air travel plan deposits.....	1,928	1,941
Deferred income taxes (note 1).....	10,519			103,513	78,700
	102,661	89,203	Notes and Debentures (note 4).....	547,602	467,602
			Deferred Income Taxes (note 1).....	19,096	15,885
Notes Receivable.....		5,900	Shareholders' Equity		
Investment in Associated Company—at cost.....	8,408	8,408	Share Capital		
Property and Equipment—net (note 3).....	579,685	478,321	Authorized 250,000 shares par value \$100 each Issued and fully paid, 50,000 shares.....	5,000	5,000
Deferred Charges.....	17,146	13,080	Retained Earnings.....	32,689	27,725
	\$707,900	\$594,912		37,689	32,725
				\$707,900	\$594,912

STATEMENT OF INCOME AND RETAINED EARNINGS

(figures shown in thousands)

	Year Ended December 31	
	1970	1969
Operating Revenues		
Passenger.....	\$387,486	\$332,727
Freight and express.....	52,506	39,864
Mail.....	16,229	16,046
Charter.....	15,686	8,837
Incidental services—net.....	6,352	7,178
	478,259	404,652
Operating Expenses		
Flying operations.....	101,763	88,060
Maintenance.....	82,813	68,733
Passenger service.....	50,665	41,412
Aircraft and traffic servicing.....	75,763	64,071
Sales and promotion.....	75,384	63,344
General and administrative.....	23,781	18,135
Depreciation and obsolescence.....	47,227	42,433
	457,396	386,188
Operating income.....	20,863	18,464
Non-Operating Expenses		
Interest on debt.....	31,920	25,246
Interest capitalized.....	(5,728)	(4,704)
Gain on disposal of property and equipment.....	(122)	(2,162)
Non-operating income—net.....	(3,063)	(3,009)
	23,007	15,371
	(2,144)	3,093
Deferred income Taxes.....	(1,072)	1,545
Net (Loss) / Income.....	(1,072)	1,548
Retained Earnings		
Balance at beginning of year.....	27,725	19,614
Adjustment of deferred income taxes (note 1).....	6,236	300
Transferred from insurance reserve.....		6,463
Dividend.....	(200)	(200)
	\$ 32,689	\$ 27,725

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(figures shown in thousands)

	Year Ended December 31	
	1970	1969
Source of Funds		
Net (loss)/income.....	\$ (1,072)	\$ 1,548
Add: Depreciation.....	46,116	41,205
Deferred income taxes.....	(1,072)	1,545
	43,972	44,298
Capital borrowings.....	80,000	74,782
Disposal of property and equipment—net.....	12,283	10,629
Decrease in long term notes receivable.....	5,900	6,156
Insurance fund investments transferred to current assets.....		6,463
Refundable federal corporation tax.....		1,663
Current portion of deferred income taxes (note 1).....	10,519	
	152,674	143,991
Application of Funds		
Purchase of property and equipment including progress payments.....	159,469	131,178
Deferred charges.....	4,360	7,582
Investment in associated company.....		6,064
Dividend.....	200	200
	164,029	145,024
Decrease in Working Capital.....	\$ 11,355	\$ 1,033

AIR CANADA—Continued

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT,
OTTAWA

We have examined the balance sheet of Air Canada as at December 31, 1970, and the statements of income and retained earnings and source and application of funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, and according to the best of our information and the explanations given to us and as shown by the books of the Corporation, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation at December 31, 1970, and the results of its operations and the source and application of its funds for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change described in note 1 with which we concur.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the transactions that have come under our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

February 24, 1971

NOTES TO FINANCIAL STATEMENTS

1. Deferred Income Taxes

The Corporation has adjusted its accounts to recognize the effect on deferred taxes of certain amounts charged against income prior to the adoption of deferred tax accounting and deductible from taxable income in later periods. The deferred taxes applicable to current and non-current assets and liabilities have been segregated accordingly.

These changes do not affect the reported net loss of the Corporation. However, they result in an increase of \$6,236,000 in retained earnings, an increase of \$3,309,000 in non-current liability for deferred income taxes and a corresponding increase of \$9,545,000 in deferred income taxes included with current assets.

2. Spare Parts, Materials and Supplies (\$000)

	1970	1969
Spare parts—cost.....	38,498	34,955
Accumulated obsolescence.....	19,505	17,809
	18,993	17,146
Materials and supplies—cost.....	4,144	4,959
	23,137	22,105

The Corporation provides for the obsolescence of aircraft spare parts classified as current assets, less their estimated residual value, by charges to operating expenses over the service life of the related aircraft.

3. Property and Equipment (\$000)

	1970	1969
Cost		
Flight equipment and components.....	620,287	531,909
Ground equipment and facilities.....	101,827	93,181
	722,114	625,090
Accumulated depreciation.....	268,598	228,453
	453,516	396,637
Progress payments.....	126,169	81,684
	579,685	478,321

Depreciation is provided on a straight-line basis to reduce the assets to estimated realizable value over their service lives which are subject to periodic review. No adjustments were made in 1970 or 1969.

4. Notes and Debentures

	Maturity Date	Interest Rate (%)	Principal Amount (\$000)
Demand notes.....		3.5	27,000
Six month revolving notes.....		4.6-6.1	143,371
Long term notes and debentures.....			
	1971	5.5	33,342
	1972	5.1	29,340
	1973	3.9-7.4	22,680
	1977	5.2	4,020
	1979	5.6-6.4	67,000
	1980	6.8-7.2	90,000
	1981	4.3-7.6	46,283
	1985	5.9	17,497
	1987	5.2	67,069
			547,602

It is customary to renew the notes and debentures as they mature.

5. Commitments

Commitments for the acquisition of 16 jet aircraft and related spare engines at December 31, 1970, after deducting progress payments, amounted to approximately \$217,650,000. Of this amount financing arrangements have been made for \$30,500,000 in respect of 38 engines for the Lockheed L-1011s.

Anticipated delivery of the aircraft is as follows:

	1971	1972	1973	1974
Boeing 747.....	3			
Douglas DC-9-32.....		3		
Lockheed L-1011.....		6	3	1

On February 4, 1971, a receiver was appointed to take charge of the affairs of Rolls Royce Limited, the supplier of engines for the L-1011. The effect of this on production and delivery of the aircraft cannot be determined at present.

Commitments for ground facilities and equipment amount to \$42,535,000.

Annual rental payments for facilities under long-term leases in effect at December 31, 1970, were approximately \$7,757,000.

AIR CANADA—Continued**6. Contingent Liabilities**

The Corporation is contingently liable for "Pay Later" plan notes discounted at banks which amounted to \$3,176,000 at December 31, 1970.

7. Pension Funds

The unfunded liabilities of employee pension plans were approximately \$9,454,000 at December 31, 1970. These are being retired by the Corporation over periods up to sixty years.

TOUCHE ROSS & CO.
Royal Bank Building
Place Ville Marie
Montreal 113, Quebec

February 25, 1971.

TO THE HONOURABLE,
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

Sir:

As auditors of Air Canada we report through you to Parliament on our audit of the accounts of the Corporation for the year ended December 31, 1970.

We have reported in the following terms on the financial statements included in the annual report of the Corporation:

"We have examined the balance sheet of Air Canada as at December 31, 1970, and the statements of income and retained earnings and source and application of funds for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, and according to the best of our information and the explanations given to us and as shown by the books of the Corporation, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation at December 31, 1970, and the results of its operations and the source and application of its funds for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the change described in note 1 with which we concur.

We further report that, in our opinion, proper books of account have been kept by the Corporation and the transactions that have come under our notice have been within the powers of the Corporation".

For your information we offer the following explanatory comments on certain items included in the financial statements. Amounts are expressed to the nearest thousand dollars.

INVESTMENT IN ASSOCIATED COMPANY

The Corporation's investment of \$8,408,000 in Air Jamaica (1968) Limited, is represented by:

Investment in 40% of issued common shares, at cost...	\$ 416,000
Investment in 3,083,334 non-voting, non-dividend bearing preference shares redeemable at a premium of 7½% compounded semi-annually, at cost.....	7,992,000
	<u>\$8,408,000</u>

The Government of Jamaica has undertaken to purchase the preference shares from Air Canada at par plus a premium of 7½% over a period of ten years ending in 1979 and furthermore has guaranteed Air Canada's investment in these shares and accrued premiums to the extent of 60%.

PROPERTY AND EQUIPMENT

The net investment in Flight Equipment and Ground Equipment increased by \$56,879,000 accounted for as follows:

Additions

Flight equipment and components—principally seven DC-8's and three DC-9's.....	\$101,799,000
Ground equipment and facilities.....	13,184,000

	114,983,000
Disposals and retirements—net.....	12,283,000

	102,700,000
--	-------------

Less: depreciation.....	45,821,000
-------------------------	------------

Net increase.....	<u>\$ 56,879,000</u>
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Disposals and retirements of \$12,283,000 during the year relate to:

4 Viscounts.....	\$ 4,348,000
1 DC-8-63.....	12,201,000
Other disposals.....	888,000

Cost of property and equipment disposals.....	17,437,000
---	------------

Less: accumulated depreciation thereon.....	5,154,000
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	<u>\$ 12,283,000</u>
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A comparison of the number of the Corporation's aircraft at December 31, 1970 and December 31, 1969 is as follows:

	1970	1969
Vanguards.....	12	12
Viscounts.....	31	35
DC-8's.....	38	32
DC-9's.....	36	33
	<u>117</u>	<u>112</u>

At December 31, 1970, the following payments had been made against orders, options or delivery positions for acquisitions of property and equipment:

3 Boeing 747 aircraft and spare engines.....	\$ 35,434,000
19 Lockheed L-1011 TriStar aircraft and spare engines	29,354,000
4 Concorde Supersonic Transports.....	1,189,000
6 Boeing Supersonic Transports.....	1,614,000
Flight simulators.....	406,000
Reserve II—automated reservation system.....	25,191,000
Maintenance facilities.....	29,015,000
Other ground equipment and facilities.....	3,966,000

	<u>\$126,169,000</u>
--	----------------------

Subsequent to December 31, 1970, additional payments of \$5,371,000 were made against orders for the Lockheed L-1011 TriStar aircraft and spare engines, and other payments amounting to \$1,832,000 were made in connection with the Lockheed project. The normal development of this project is in doubt as a result of Rolls Royce being placed in the hands of a Receiver on February 4, 1971. At the date of this report it is impossible to assess the effects of this action on the production and delivery of the Lockheed L-1011.

AIR CANADA—Concluded

On February 9, 1971, the Corporation made a final payment of \$11,866,000 and took title and possession of its first Boeing 747 aircraft.

DEFERRED CHARGES

At December 31, 1970 deferred charges comprised the following amounts:

Terminal facilities at Kennedy International Airport New York sublet from BOAC for 25 years com- mencing July 1, 1970, after amortization of \$294,000	\$15,022,000
Lease acquisition costs being amortized over the life of the various leases, after amortization of \$117,000....	1,149,000
Aircraft introductory costs being amortized over 5 years from date of service.....	314,000
Long term finance costs being amortized over the life of the financing contracts.....	318,000
Other deferred charges.....	343,000
	<u>\$17,146,000</u>

SCOPE OF THE AUDIT

The approach to the external audit of a corporation as large and diverse as Air Canada depends largely on the extent and efficiency of accounting and administrative controls and on the scope and effectiveness of the work performed by the Corporation's internal audit department. In keeping with this approach, our annual audit of Air Canada comprises five major phases as follows:

1. Discussion with management on the Corporation's financial policies, procedures, systems and controls. These discussions take place frequently throughout the year and particularly when the Corporation is contemplating changes in accounting policies and procedures, or following our audit examination when we have suggestions or recommendations to make to management.
2. A comprehensive review of the scope and results of internal work performed. We work very closely with the audit services group which reports to the Vice-President—Finance.
3. Review of the accounting systems to consider the adequacy of the controls and to determine whether the procedures are appropriate and in keeping with current practices. As part of this examination, on a cyclical basis, we document all major systems by flow charts.
4. Procedural tests of accounting and other controls on a selective basis in order to verify that the system is functioning as it should. We carry out these tests on a cyclical schedule so that all significant areas of the Corporation's financial system are subject to external audit examination.
5. A thorough review and examination of the balances reported in the financial statements at the year end.

We are pleased to record our appreciation of the excellent co-operation and assistance that we received from the Corporations' officers and staff during the conduct of our audit.

Yours very truly

TOUCHE ROSS & CO.

ATOMIC ENERGY OF CANADA LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current:			Current:		
Cash.....	\$ 429,671	\$ 474,076	Accounts payable.....	\$ 33,812,272	\$ 20,351,962
Deposit with Receiver General.....	1,500,000	1,500,000	Due to Canada—unexpended balance of appropriation.....	57,846	
Short-term investments.....	500,000	1,500,000	Advance payments by customers.....	4,356,898	3,170,943
Accounts receivable.....	8,323,027	6,805,095	Contractors' holdbacks.....	4,814,903	3,024,344
Inventories:				43,041,919	26,547,249
Nuclear materials, at lower of cost or estimated realizable value.....	25,928,357	15,892,216			
Commercial inventories, at cost, less provision for obsolescence..	4,898,549	5,462,829	Loans by Canada to finance projects for:		
Maintenance and general supplies, at cost.....	1,313,295	1,183,204	Nuclear Power Program.....	382,968,856	259,696,757
	32,140,201	22,538,249	Nelson River Transmission Line.....	151,089,201	93,303,740
				534,058,057	353,000,497
Recoverable from Canada in respect of heavy water technology.....	2,217,307		Contractors' Security Deposits (contra)	200,000	208,100
Total Current Assets.....	45,110,206	32,817,420	Unrealized Profit on Property and other Sales made on deferred payment terms.....	845,597	855,548
Contractors' Security Deposits (contra).....	200,000	208,100	Shareholders' Equity:		
Mortgages Receivable—Houses.....	3,503,059	3,592,936	Capital Stock:		
Equity in Pickering Generating Station under agreement with Hydro-Electric Power Commission of Ontario and Province of Ontario.....	105,756,142	71,014,249	Authorized—75,000 common shares of no par value.....	15,000,000	15,000,000
Plant and Property, at cost.....	691,139,232	534,360,398	Issued—54,000 common shares.....	1,594,432	2,519,245
Less: Amounts written off under research program.....	232,061,633	226,182,682	Retained Earnings.....	16,594,432	17,519,245
	459,077,599	308,177,716			
Accumulated depreciation.....	18,907,001	17,679,782			
	440,170,598	290,497,934			
	\$594,740,005	\$398,130,639		\$594,740,005	\$398,130,639

Approved on behalf of the Board

J. L. GRAY

Director

D. A. GOLDEN

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 27, 1971 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON

Auditor General of Canada

ATOMIC ENERGY OF CANADA LIMITED—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
RESEARCH PROGRAM—		
OPERATING EXPENSE		
Chalk River Nuclear Laboratories..	\$39,381,065	\$37,960,664
Whiteshell Nuclear Research Establishment.....	15,322,522	13,708,795
Power Projects Design and Development.....	26,818,816	22,240,956
Radiation Chemistry and Isotope Research.....	2,948,816	2,495,310
Head Office Administration and Technical Information.....	2,150,632	2,085,812
	<u>86,621,851</u>	<u>78,491,537</u>
INCOME:		
Gross income from engineering services, housing accommodation, hospitals, sales of steam, etc.....	20,593,390	17,195,537
Excess of Expense over Income.....	<u>\$66,028,461</u>	<u>\$61,296,000</u>
Excess of Expense over Income:		
Provided for by parliamentary appropriation.....	\$63,811,154	\$61,296,000
To be provided for by future parliamentary appropriation.....	2,217,307	
	<u>\$66,028,461</u>	<u>\$61,296,000</u>
Capital Expenditure provided for by:		
Parliamentary appropriation.....	\$ 5,131,000	\$ 7,704,000
Retained earnings.....	1,381,927	1,023,449
	<u>\$ 6,512,927</u>	<u>\$ 8,727,449</u>

COMMERCIAL OPERATIONS—**INCOME:**

Sales.....	\$ 9,878,065	\$11,051,710
Rentals and miscellaneous.....	160,865	192,574
	<u>10,038,930</u>	<u>11,244,284</u>

EXPENSE:

Cost of sales, etc.....	6,234,014	6,362,301
Research and development.....	747,776	932,959
Selling.....	2,680,302	3,005,222
Administration.....	805,703	908,067
	<u>10,467,795</u>	<u>11,208,549</u>

Excess of Expense over Income charged to retained earnings..... \$ 428,865 \$ (35,735)

NOTE: Included in expense for 1971 are remuneration of directors as directors \$11,000, remuneration of officers \$297,200, and depreciation on plant and property not written off as research expense \$1,371,378. The Company has eleven directors and nine officers, one officer is also a director.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1971

Balance as at April 1, 1970.....	\$2,519,245
Add:	
Revenue arising from international agreements providing for the transmittal of information resulting from Canadian development of heavy water moderated nuclear power reactor systems.....	567,777
Revenue incidental to the operation of research facilities.....	215,222
Profit realized on disposal of plant and property.....	102,980
	<u>3,405,224</u>
Deduct:	
Amount provided towards capital expenditure.....	\$1,381,927
Excess of expense over income in commercial operations.....	428,865
	<u>1,810,792</u>
Balance as at March 31, 1971.....	<u>\$1,594,432</u>

ATOMIC ENERGY OF CANADA LIMITED—Continued

PLANT AND PROPERTY AS AT MARCH 31, 1971

	Cost	Amounts Written off under Research Program	Accumulated Provisions for Depreciation	Depreciated or Nominal Value
RESEARCH FACILITIES:				
Chalk River—				
Land and land services.....	\$ 4,286,183	\$ 4,286,182	\$	\$ 1
Buildings.....	32,387,722	32,387,722		
Machinery and equipment.....	48,157,979	48,157,979		
NRU reactor.....	66,242,844	55,888,716	10,354,128	
Construction in progress.....	1,467,954	1,467,954		
Whiteshell—				
Land and land services.....	4,594,367	4,594,367		
Buildings.....	17,238,102	17,238,102		
Machinery and equipment.....	13,884,368	13,884,368		
WR-1 reactor.....	15,903,910	15,903,910		
Construction in progress.....	2,429,564	2,429,564		
Rolphton—				
Nuclear Power Demonstration reactor.....	25,707,993	25,707,993		
	232,300,986	221,946,857	10,354,128	1
DOUGLAS POINT GENERATING STATION.....	77,594,819			77,594,819
GENTILLY NUCLEAR POWER STATION:				
Construction in progress.....	88,643,786			88,643,786
BRUCE HEAVY WATER PLANT:				
Construction in progress.....	97,209,961			97,209,961
BRUCE AUXILIARY STEAM PLANT:				
Construction in progress.....	5,638,387			5,638,387
HOUSING PROJECTS:				
Deep River, Ontario.....	2,094,478		884,306	1,210,172
Pinawa, Manitoba.....	8,180,507		804,349	7,376,158
	10,274,985		1,688,655	8,586,330
POWER PROJECTS—SHERIDAN PARK:				
Design Engineering Building.....	2,573,445		546,952	2,026,493
Development Laboratory.....	3,017,429	3,017,429		
Machinery and equipment.....	7,097,347	7,097,347		
	12,688,221	10,114,776	546,952	2,026,493
NELSON RIVER TRANSMISSION LINE:				
Construction in progress.....	150,845,742			150,845,742
COMMERCIAL PRODUCTS—OTTAWA:				
Land and land services.....	383,921			383,921
Buildings.....	8,590,789		2,573,758	6,017,031
Machinery and equipment.....	5,332,056		3,743,508	1,588,548
Construction in progress.....	1,635,579			1,635,579
	15,942,345		6,317,266	9,625,079
	\$691,139,232	\$232,061,633	\$18,907,001	\$440,170,598

ATOMIC ENERGY OF CANADA LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, May 27, 1971.

THE HONOURABLE J. J. GREENE,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Atomic Energy of Canada Limited for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON

Auditor General of Canada.

BANK OF CANADA

STATEMENT OF ASSETS AND LIABILITIES
AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

(thousands of dollars)

ASSETS	1970	1969	LIABILITIES	1970	1969
Deposits in foreign currencies:			Capital paid up.....	\$ 5,000	\$ 5,000
Pounds sterling and U.S.A. dollars.....	\$ 57,750	\$ 79,134	Rest fund.....	25,000	25,000
Other currencies.....	203	247	Notes in circulation.....	3,632,317	3,446,176
	57,953	79,381	Deposits:		
Cheques on other banks.....	335,697	88,924	Government of Canada.....	227,968	80,931
Advances to chartered and savings banks....		900	Chartered banks.....	1,176,434	1,108,815
Accrued interest on investments.....	64,416	60,417	Other.....	37,951	42,030
Bills bought in open market, not including				1,442,353	1,231,776
treasury bills, at cost.....		2,580	Liabilities in foreign currencies:		
Investments—at amortized values:			Government of Canada.....	32,255	22,688
Treasury bills of Canada.....	621,193	477,687	Other.....	332	953
Other securities issued or guaranteed by				32,587	23,641
Canada maturing within three years....	1,702,569	1,929,646	Bank of Canada cheques outstanding.....	264,981	155,022
Other securities issued or guaranteed by			Other liabilities.....	2,751	1,691
Canada not maturing within three years	1,917,503	1,650,476			
Debentures issued by Industrial Develop-					
ment Bank.....	415,599	351,344			
Securities issued by the United Kingdom					
and the United States of America.....	136,534	81,233			
Other securities.....	2,633				
	4,796,031	4,490,386			
Industrial Development Bank:					
Total issued share capital, at cost (note)..	54,000	52,000			
Bank premises:					
Land, buildings and equipment					
Cost less accumulated depreciation.....	28,580	24,152			
Net balance of Government of Canada col-					
lections and payments in process of					
settlement.....	64,785	88,165			
Other assets.....	3,527	1,401			
	\$5,404,989	\$4,888,306		\$5,404,989	\$4,888,306

NOTE: The audited financial statements of the Industrial Development Bank as of September 30, 1970 show an equity of \$74,240,425 at which date the Bank of Canada's investment in the share capital was \$53,000,000.

L. RASMINSKY
Governor

A. J. NORTON
Chief Accountant

Ottawa, Canada, January 28, 1971.

AUDITORS' REPORT · We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1970 and the statement of income and expense for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at December 31, 1970 and the results of its operations for the year then ended.

A. JOHN LITTLE, F.C.A.
of Clarkson, Gordon & Co.

RIMAUCE SAMSON, C.A.
of Samson, Bélair, Côté, Lacroix et Associés

BANK OF CANADA—Concluded

STATEMENT OF INCOME AND EXPENSE
YEAR ENDED DECEMBER 31, 1970

(with comparative figures for 1969)

(thousands of dollars)

	1970	1969
INCOME		
On investments, including deposits.....	\$274,146	\$247,223
Other income.....	203	227
	<u>\$274,349</u>	<u>\$247,450</u>
EXPENSE		
Salaries ⁽¹⁾	\$ 7,563	\$ 6,899
Contributions to pension and insurance funds.....	1,877	715
Other staff expenses ⁽²⁾	560	469
Directors' fees.....	28	27
Auditors' fees and expenses.....	105	104
Taxes—municipal and business.....	1,475	1,377
R.C.M.P. guards and security protection....	278	265
Bank note costs.....	7,611	5,043
Data processing and computer costs.....	486	425
Maintenance of premises and equipment—net.....	1,148	979
Printing and other costs of publications.....	157	125
Other printing and stationery.....	262	265
Postage and express.....	274	269
Telephones and telegrams.....	268	246
Travel and staff transfers.....	344	247
Interest on unclaimed balances.....	83	75
Other expenses.....	361	270
	<u>\$ 22,880</u>	<u>\$ 17,800</u>
Depreciation of buildings and equipment....	1,176	915
Net Income Paid to Receiver General for Canada.....	250,293	228,735
	<u>\$274,349</u>	<u>\$247,450</u>

⁽¹⁾ The number of staff averaged 1,106 in 1970 and 1,065 in 1969.⁽²⁾ Includes overtime pay, medical services and cafeteria expenses.

CANADA DEPOSIT INSURANCE CORPORATION*(Established by the Canada Deposit Insurance Corporation Act)***BALANCE SHEET AS AT DECEMBER 31, 1970***(with comparative figures as at December 31, 1969)*

ASSETS	1970	1969	LIABILITIES	1970	1969
Cash.....	\$ 769,548	\$ 483,279	Accounts payable.....	\$ 40,848	\$ 76,052
Premiums and other receivables.....	3,377,747	1,972,405	Advances from Canada.....	8,500,000	13,500,000
Payments to depositors guaranteed by Province (Note 1).....	9,412,296	3,930,552	Capital Stock:		
Loans to member institutions-secured (Note 2).....	15,621,347	17,233,897	Authorized, issued and fully paid— Ten shares of \$1,000,000 each.....	10,000,000	10,000,000
Claims <i>re</i> insured deposit payments less provision for loss of \$1,500,000 (Note 3)	3,932,971		Deposit Insurance Fund:		
Investments at amortized cost:			Balance as at January 1	\$19,765,886	
Canada bonds and treasury bills, (par value, \$2,550,000; market value, \$2,542,000).....	2,549,315	9,283,727	Add:		
Acquired from member institutions			Premiums assessed for 1970 less \$5,630 for adjustments of prior years.....	8,170,426	
Canada bonds.....	1,842,296	1,841,898	Balance as at December 31.....	27,936,312	19,765,886
Bonds of or guaranteed by Provinces	1,331,171	1,329,535	Accumulated Net Earnings:		
Bonds of municipalities.....	188,940	212,553	Balance as at January 1	2,636,375	
Other bonds or debentures.....	1,152,318	1,168,229	Add:		
(market value, \$3,957,000).....	4,514,725	4,552,215	Net income for the year per Statement of Income and Ex- pense.....	1,965,216	
Mortgages.....	9,400,802	8,522,238		4,601,591	
	16,464,842	22,358,180	Less:		
			Provision for loss (Note 3).....	1,500,000	
			Balance as at December 31.....	3,101,591	2,636,375
				31,037,903	22,402,261
	\$49,578,751	\$45,978,313		\$49,578,751	\$45,978,313

The accompanying notes are an integral part of the financial statements.

Certified correct:

T. J. DAVIS
Secretary

Approved on behalf of the Board of Directors:

ANTONIO RAINVILLE
*Chairman*RICHARD HUMPHRYS
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under the date of March 9, 1971 to the Minister of Finance.

A. M. HENDERSON
Auditor General of Canada

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, March 9, 1971

1. Payments to depositors guaranteed by a Province, \$9,412,296, includes accrued interest of \$616,827, and \$4,895,469 paid during the year to persons having deposits that were insured by the Corporation with a member institution. The total amount constitutes a claim against the assets of the member institution and is covered by an indemnity agreement with the Province concerned whereby payments to depositors plus interest will be repaid by the Province on or before December 31, 1974 subject to any amounts recovered from the member institution. It is estimated that a further \$10 million will be payable by the Corporation in the next four years, of which \$3 million will be paid in 1971.
2. Loans to member institutions bear interest at rates ranging from 6½% to 7½% per annum with repayment terms extending to December 1, 1977.
3. Under the provisions of Section 13 of the Canada Deposit Insurance Act the Corporation, by paying \$5,432,971, acquired all the rights and interest of the depositors as against a member institution which is in receivership. A loss on the realization of this asset is anticipated against which a provision of \$1,500,000 has been made.
4. Deposits insured by the Corporation, based on returns made by member institutions during 1970, totalled \$24.5 billion, comprising deposits of \$22.1 billion in federal institutions and \$2.4 billion in provincial institutions. Of the deposits insured in provincial institutions, \$134.3 million was covered by a temporary indemnity agreement with the Province concerned.
5. The Corporation is designated a proprietary corporation in the Financial Administration Act and accordingly is subject to income tax. However, no provision for income tax has been made in the accounts as at December 31, 1970 as the Governor in Council has granted remission under section 22 of the Financial Administration Act of any income tax payable by the Corporation.

THE HONOURABLE E. J. BENSON,
MINISTER OF FINANCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canada Deposit Insurance Corporation for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME		
Return on investments.....	\$1,567,409	\$1,369,863
Interest on loans and advances.....	1,722,041	1,111,300
	3,289,450	2,481,163
EXPENSE		
Interest on advances from Canada.....	1,100,830	804,474
Inspection fees and expenses		
Department of Insurance..	\$63,830	80,739
Other.....	9,050	8,850
Salaries and employee benefits (in- cluding remuneration of the Chair- man, \$15,000).....	65,864	67,249
Legal fees.....	20,485	31,843
Mortgage administration fees.....	48,016	23,450
Rent.....	8,500	5,312
All other expenses.....	7,659	9,284
	1,324,234	1,031,201
Net income (Note 5).....	\$1,965,216	\$1,449,962

The accompanying notes are an integral part of the financial statements.

CANADIAN ARSENALS LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1971***(with comparative figures as at March 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 188,497	\$ 221,355	Accounts payable and accrued liabilities..	\$ 614,792	\$ 683,736
Short-term bank deposits.....	1,202,780	1,053,236	Advance payments by Department of National Defence in respect of produc- tion.....	976,699	
Investment in Canada and Provincial bonds, at market value.....	349,908	354,448	Employees' group insurance (contra).....	44,179	61,769
Accounts receivable:			Capital:		
Department of National Defence.....	\$ 460,915	583,560	Advances by Canada for working capital.....	4,500,000	4,500,000
Department of Supply and Services.....	74,469	425,206	Capital stock:		
Other.....	336,667	397,904	Authorized—1,000 shares of no par value.....		
	872,051	1,406,670	Issued—30 shares.....	30	30
Due from Canada (Note 2).....	1,169,212	(214,411)		4,500,030	4,500,030
Inventories, at cost:					
Material, work in process and finished products..	2,106,034	2,071,440			
Maintenance and general stores.....	130,563	115,631			
	2,236,597	2,187,071			
Prepaid expense.....	12,405	10,238			
Deferred tooling and engineering costs....	60,071	165,159			
Group insurance—interest bearing de- posit (contra).....	44,179	61,769			
	\$6,135,700	\$5,245,535		\$6,135,700	\$5,245,535

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

J. S. GLASSFORD
DirectorK. J. PRICE
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 9, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

CANADIAN ARSENALS LIMITED—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, June 9, 1971

(with comparative figures for the year ended March, 31 1970)

	1971	1970
INCOME:		
Sales.....	\$4,895,232	\$7,654,751
Miscellaneous.....	359,770	377,588
	<u>5,255,002</u>	<u>8,032,339</u>
EXPENSE:		
Cost of sales.....	6,390,568	7,922,558
Administration:		
Officers' salaries..... \$ 54,540		33,960
Salaries of senior personnel at operating divisions.....	100,529	99,373
Other administrative salaries.....	99,410	124,285
Miscellaneous.....	80,468	85,081
	<u>334,947</u>	<u>342,699</u>
	<u>6,725,515</u>	<u>8,265,257</u>
Excess of expense over income, provided for by parliamentary appropriation (Note 2).....	\$1,470,513	\$ 232,918

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. As at March 31, 1971, the Company was the custodian of and operated two Crown-owned plants, the total cost of which was \$33,050,831, comprising \$2,324,215 for land, \$14,103,163 for buildings and \$16,623,453 for machinery and equipment.
2. The amount required to meet the excess of expense over income of \$1,470,513 and capital expenditure of \$48,699, for a total expenditure of \$1,519,212, is provided for by Supply and Services Vote 15 as supplemented by a transfer from Supply and Services Vote 5. At the year-end the Company had drawn down only \$350,000 from these Votes and the balance of \$1,169,212 was drawn down on April 2, 1971.

THE HONOURABLE J. A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Arsenals Limited for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such test of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN BROADCASTING CORPORATION

(Established by the Broadcasting Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparable figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current Assets:			Current Liabilities:		
Cash.....	\$ 3,029,743	\$ 981,140	Accounts payable and accrued liabilities (Note 4).....	\$ 21,048,349	\$ 17,644,613
Short-term investments, at cost.....		21,804,950	Equity of Canada:		
Accounts receivable.....	7,137,753	8,169,448	Loans to finance the acquisition of capital assets, repayable in 1972-91 at interest rates varying from 5½% to 8½% (Note 5).....	\$111,005,123	112,005,028
Engineering and production supplies, at cost..	2,748,409	2,771,335	Proprietor's Equity Account—per statement attached.....	13,790,832	18,737,321
Programs completed and in process of production.....	7,753,191	6,904,228	Surplus—per statement attached.....	13,015,519	11,992,995
Film and script rights.....	2,705,313	3,370,684			
Prepaid rent, insurance and other items.....	668,649	552,686			
Total Current Assets.....	24,043,058	44,554,471		137,811,474	142,735,344
Deferred Charge.....	630,638	788,297			
Investment in subsidiary company, at cost (Notes 1 and 2).....	1,600,000				
Capital Assets, at cost: (Note 3)					
Land and buildings.....	\$ 92,405,385	71,754,163			
Technical equipment.....	114,657,507	108,217,713			
Furnishings and equipment....	5,944,148	5,780,981			
Other.....	2,853,212	3,645,464			
	215,860,252	189,398,321			
Less: Accumulated depreciation.....	83,274,125	74,361,132			
	132,586,127	115,037,189			
	\$158,859,823	\$160,379,957		\$158,859,823	\$160,379,957

The accompanying notes are an integral part of the financial statements.

Certified correct:

V. F. DAVIES
Vice-President, Finance

Approved on behalf of the Board of Directors:

GEORGE F. DAVIDSON
DirectorJ. C. DELORME
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 28, 1971 to the Corporation and to the Secretary of State.

A. M. HENDERSON
Auditor General of Canada

CANADIAN BROADCASTING CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
EXPENSE:		
Cost of Production and Distribution:		
Programs.....	\$135,040,487	\$128,071,740
Network distribution.....	17,818,755	16,722,485
Station transmission.....	11,162,230	10,842,423
Payments to private stations.....	5,147,842	5,724,804
Commissions to agencies and networks.....	5,055,812	5,383,105
	174,225,126	166,744,557
Operational supervision and services:		
Programs.....	\$ 6,608,446	6,601,557
Administration.....	8,240,609	7,745,226
General.....	2,962,955	2,492,793
	17,812,010	16,839,576
External services.....	4,401,469	4,326,598
Emergency broadcasting.....	203,484	417,758
Total Cost of Production and Distribution.....	196,642,089	188,328,489
Selling and General Administration:		
Selling expense.....	3,643,357	3,424,545
Engineering and development.....	1,639,757	1,719,868
Management and central services.....	8,779,375	8,492,630
	14,062,489	13,637,043
Interest on loans to finance the acquisition of capital assets.....	7,434,754	6,067,709
	218,139,332	208,033,241
INCOME:		
Advertising revenue—gross.....	45,060,770	47,032,605
Interest on investments.....	1,259,191	1,120,467
Miscellaneous.....	1,145,824	755,758
	47,465,785	48,908,830
Net Cost of Operations.....	\$170,673,547	\$159,124,411

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SOURCE OF FUNDS
TO DISCHARGE NET COST OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

Parliamentary payment for operating expenditures in providing a broadcasting service:		
Appropriation Act No. 3, 1970, 1969–70, c. 46	\$166,000,000	
Less: Amount required for repayment of loans by Canada.....	6,299,904	
Net funds received for operating requirements.....		\$159,700,096
Deduct: Net cost of operations.....	170,673,547	
Less: Depreciation and amortization, included as an operating cost, not recoverable from parliamentary payment.....	11,034,201	
		159,639,346
Funds received in excess of net cost of operations—transferred to surplus per statement.....		\$ 60,750

The accompanying notes are an integral part of the financial statements.

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT
FOR THE YEAR ENDED MARCH 31, 1971

Balance as at April 1, 1970.....	\$18,737,321
Add:	
Amount included for repayment of loans by Canada in parliamentary payment for operating expenditures in providing a broadcasting service.....	6,299,904
	25,037,225
Deduct:	
Depreciation and amortization, included as an operating cost, not recoverable from parliamentary payment.....	\$11,034,201
Amortization of Deferred Charge.....	157,659
Net loss on disposal of capital assets.....	54,533
	11,246,393
Balance as at March 31, 1971.....	\$13,790,832

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1971

Balance as at April 1, 1970.....	\$11,992,995
Add:	
Funds received in excess of operating expenditures in providing a broadcasting service.....	\$ 60,750
Prior year's adjustment.....	961,774
	1,022,524
Balance as at March 31, 1971.....	\$13,015,519

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Investment in subsidiary company

On June 23, 1970 by Order in Council P.C. 1970-1/1102 the Corporation was authorized to acquire shares of the capital stock of St. Clair River Broadcasting Limited in the amount of \$1.6 million, to enable the Corporation through this subsidiary to enter into a partnership for the purchase of Station CKLW-TV in Windsor, Ont.

On June 29, 1970 the Corporation acquired the five outstanding shares in St. Clair River Broadcasting Limited, and on July 24, 1970 it invested \$1.6 million in return for the issue of an additional 800 common shares of the capital stock of this wholly-owned subsidiary, thus permitting the subsidiary to conclude on the same date a partnership agreement with Baton Broadcasting Limited to purchase, retro-active to March 1, 1970, Station CKLW-TV Windsor, Ont. at a price of U.S. \$5 million.

Under the terms of the partnership agreement St. Clair River Broadcasting Limited holds a one quarter interest in the partnership with the option of acquiring up to a 49% interest at any time prior to May 31, 1975 and an obligation to purchase its partner's share on that date at his cost plus interest.

The partnership acquired station CKLW-TV in Windsor for U.S. \$5 million, each partner contributing in cash one quarter of the purchase price or U.S. \$1.25 million. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited amounting to U.S. \$2.5 million maturing on May 31, 1975 and bearing interest at 9% per annum. Under the partnership agreement St. Clair River Broadcasting Limited is to pay the interest on the notes.

CANADIAN BROADCASTING CORPORATION—*Concluded*

At the effective date of acquisition by the partnership, the tangible assets of CKLW-TV were valued at \$4,230,000, which included \$1,169,000 for the inventory of film rights.

The operations of St. Clair River Broadcasting Limited for the period ended March 31, 1971 resulted in a loss of \$853,365 which included \$783,829 as its share of the \$3,135,000 operating loss of Station CKLW-TV for the thirteen months ending March 31, 1971. Included in the station's operating loss was an amount of \$838,000 resulting from the write-off of a portion of the inventory of film rights.

The equity at March 31, 1971 of the Corporation's investment in its subsidiary company is therefore \$746,635.

2. Financial statements not consolidated

The Corporation has not produced consolidated financial statements because the main asset of its subsidiary company, St. Clair River Broadcasting Limited is a minority interest in a partnership.

3. Capital Assets

Capital assets in the amount of \$215,860,200 include the sum of \$55,575,000 expended during the last twelve years in connection with the planned consolidation of facilities. The present estimate of the future cost of consolidation of facilities, for the Corporation (Moncton, Montreal, Toronto, and Vancouver) is \$103,300,000 of which subject to the provision of funds by Parliament for the purpose, approximately \$18,000,000 will be expended during the year ending March 31, 1972 and \$85,300,000 during subsequent years.

4. Accounts payable and accrued liabilities

Amounts due to contractors and suppliers for work done or goods used in day-to-day operations of the Corporation.....	\$ 6,470,013
Amounts due to contractors and suppliers for work done or goods used in the acquisition of capital assets.....	2,942,391
Payroll expense applicable to 1970-71.....	8,179,651
Payroll deductions for March 1971, covering income tax, pension and social benefit plans (including employer contributions); Canada bonds, union and other voluntary deductions.....	3,008,161
Amounts due to private station affiliates for network broadcasting under affiliation agreements.....	448,133
	<u>\$21,048,349</u>

5. Loans for capital expenditures

The Corporation receives funds for capital expenditure by way of interest-bearing loans from Canada. Repayments of principal are extended over a twenty-year period with payments of principal and interest being made annually. During 1971-72 the Corporation will pay the sum of \$6,564,905 in respect to the principal of such loans.

6. Remuneration of Directors and Officers

The aggregate remuneration paid by the Corporation during the fiscal year ended March 31, 1971 to its fifteen Directors and three Officers of whom one is also a Director was \$27,550 and \$123,500 respectively.

AUDITOR GENERAL OF CANADA

Ottawa, June 28, 1971.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of the Canadian Broadcasting Corporation for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 46 of the Broadcasting Act and of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Corporation for the financial year, and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Broadcasting Act, the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN COMMERCIAL CORPORATION

(Established by the Canadian Commercial Corporation Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS			LIABILITIES		
	1971	1970		1971	1970
Cash.....	\$ 4,660,982	\$ 2,423,351	Accounts payable.....	\$ 17,222,503	\$ 37,782,608
Accounts receivable.....	38,242,633	56,246,003	Due to the Receiver General for Canada.....	190,194	289,033
Advances to suppliers.....	1,052,671	2,626,764	Special advance from Defence Production Revolving Fund.....	10,018,605	6,181,437
Progress payments to suppliers.....	141,031,515	163,462,474	Advances received or receivable from customers..	2,090,382	3,351,945
			Progress payments received or receivable from customers.....	140,580,970	161,437,545
			Proprietary Equity of Canada:		
			Funds provided under authority of the Canadian Commercial Corporation Act:		
			Advances, section 8(1).....	\$10,000,000	10,000,000
			Loans, interest bearing, section 8(2).....	5,500,000	5,500,000
			Unrealized (loss) profit on US exchange.....	(778,097)	51,789
			Reserve for contingencies.....	163,244	164,235
				14,885,147	15,716,024
	\$184,987,801	\$224,758,592		\$184,987,801	\$224,758,592

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. G. THREADER
Comptroller

Approved:

J. S. GLASSFORD
DirectorR. C. LAUGHTON
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 4, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

NOTES TO FINANCIAL STATEMENTS

1. US dollars included in the accounts were translated into Canadian dollars at the rate of exchange prevailing on March 31.
2. An action for recovery of \$2 million from the Department of Supply and Services for infringement of patents is currently in litigation. The amount includes approximately \$1.6 million in respect of purchases made by the Corporation on behalf of its customers. Legal officers of the Crown are of the opinion that the action can be successfully defended.
3. A large contract negotiated on a ceiling price basis with a foreign government carries with it certain risks which will likely result in a loss to the Corporation.
An additional loss resulting from advance payments made to a supplier in excess of the firm contract price will occur if the contract with a customer government cannot be re-negotiated.

CANADIAN COMMERCIAL CORPORATION—*Concluded*STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
EXPENSE—		
Estimated cost of administrative services.....	\$5,140,000	\$4,911,000
INCOME—		
Interest earned on:		
Investments.....	422,105	458,379
Special progress payments to suppliers.....	94,596	157,161
	516,701	615,540
Less: Interest on loans from Canada	326,563	326,563
	190,138	288,977
Miscellaneous.....	56	56
	190,194	289,033
Net cost of operations.....	\$4,949,806	\$4,621,967
Net cost of operations provided for by—		
Department of Supply and Services Vote 20.....	\$3,674,806	\$3,421,967
Government departments which provided major services without charge	1,275,000	1,200,000
	\$4,949,806	\$4,621,967

AUDITOR GENERAL OF CANADA

Ottawa, June 4, 1971

THE HONOURABLE JAMES A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the Balance Sheet of the Canadian Commercial Corporation as at March 31, 1971 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations give a true and fair view of the operations of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN DAIRY COMMISSION

(Established by the Canadian Dairy Commission Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Deposit with the Receiver General.....	\$19,734,397	\$ 7,533,739	Subsidies payable to producers of manufacturing milk and cream.....	\$20,335,190	\$12,668,803
Accounts receivable.....	1,084,652	26,904	Subsidies payable to exporters of surplus dairy products.....	1,874,986	455,436
Levies due from provincial milk marketing boards with respect to market quotas (Note 1).....	2,659,386		Accounts payable.....	499,291	332,533
Inventories, at lower of cost or estimated market value			Equity of Canada		
Butter.....	\$24,015,015	20,715,326	Loans under section 16 of the Act.....	\$23,429,629	45,166,905
Skim milk powder.....	920,889	6,941,787	Accrued interest on loans.....	790,651	2,201,357
Cheese.....		221,353		24,220,280	47,368,262
	24,935,904	27,878,466	Surplus (deficit), per statement of surplus.....	1,484,592	(25,385,925)
				25,704,872	21,982,337
	\$48,414,339	\$35,439,109		\$48,414,339	\$35,439,109

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Commission

A. O. BLOUIN
Secretary-TreasurerS. C. BARRY
Chairman

I have examined the above balance sheet and the related statement of operations and have reported thereon under date of September 2, 1971 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

CANADIAN DAIRY COMMISSION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Dairy price support program—		
Subsidies (gross) to producers of manufacturing milk and cream (net after holdbacks, \$78,073,638; 1970—\$82,626,279).....	\$102,834,786	\$107,450,340
Subsidies on disposal of surplus dairy products (less portion of 1979-70 provision actually required—Note 2)		
Skim milk powder.....	\$20,938,137	31,470,935
Cheese.....	5,302,794	3,245,225
Butter.....	904,532	12,500,000
Evaporated milk and dry whole milk.....	168,014	197,900
Skim milk diverted to production of casein rather than milk powder.....	2,385,345	3,264,487
	29,698,822	50,678,547
Deduct:		
Holdbacks from producers subsidies.....	24,761,148	24,824,061
Levies from provincial milk marketing boards with respect to market quotas.....	4,064,920	
	28,826,068	24,824,061
	872,754	25,854,486
Net cost of marketing operations (Schedule A).....	8,061,341	8,968,238
Cost of products damaged or lost in storage, less salvage value.....	125,972	
Research and information expenses.....	38,041	5,020
Cost of program.....	111,932,894	142,278,084
Administrative expense (Schedule B).....	903,577	847,346
Total expenditure.....	\$112,836,471	\$143,125,430
Expenditure provided for by		
Agricultural Stabilization Board for the purpose of stabilizing the price of dairy products—Agriculture Vote 15 (1970—Vote 17)	\$125,000,000	\$131,857,000
Agriculture Vote 30 (1970—Vote 55)—		
Administrative expense.....	452,577	397,346
Government departments which provided certain services without charge.....	451,000	450,000
	125,903,577	132,704,346
Balance of funds provided by Agricultural Stabilization Board not required for current year's operations applied against previous years' deficits.....	13,067,106	(10,421,084)
	\$112,836,471	\$143,125,430

The accompanying notes are an integral part of the financial statements.

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Deficit at beginning of year.....	\$25,385,925	\$ 14,964,841
Deduct:		
Portion of provision at March 31, 1970 for subsidies on disposal of inventories of surplus dairy products, not required.....	\$13,803,411	
Balance of funds provided by the Agricultural Stabilization Board, not required for current year's operations, per statement of operations.....	13,067,106	(10,421,084)
	26,870,517	
Surplus (deficit) at end of year.....	\$ 1,484,592	\$(25,385,925)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Remuneration of Members of the Commission.....	\$ 78,479	\$ 73,259
Employees salaries and benefits.....	281,736	216,466
Data processing services.....	386,000	383,000
Cheque issue services.....	65,000	67,000
Rent.....	42,763	29,724
Consultative Committee expense.....	15,731	20,222
Office expense.....	11,845	31,065
Communications.....	11,655	14,063
Travel.....	10,368	12,547
	\$903,577	\$847,346

NOTES TO FINANCIAL STATEMENTS

1. The amount of \$2,659,386 due from the Ontario and Quebec milk marketing Boards has been established on a provisional basis and may be subject to adjustment.
2. The amount of \$29,698,822 for subsidies on disposal of surplus dairy products shown in the statement of operations is made up as follows:

Subsidies on disposal of surplus dairy products paid and provided for during year..... \$35,338,411

Deduct: Subsidies relating to surplus stocks of butter and skim milk powder at March 31, 1970 sold during year and provided for in the preceding year..... 5,639,589

\$29,698,822

CANADIAN DAIRY COMMISSION—Concluded

STATEMENT OF MARKETING OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	Butter	Skim milk powder	Cheese	Total	1971	1970
Sales.....	\$51,180,905	\$21,358,410	\$2,324,194	\$74,863,509		\$57,520,056
Subsidies applicable to surplus products sold.....	1,048,420	14,470,414		15,518,834		37,594,164
	52,229,325	35,828,824	2,324,194	90,382,343		95,114,220
Cost of products sold.....	51,841,414	35,637,442	2,214,018	89,692,874		94,691,917
Gross profit.....	387,911	191,382	110,176	689,469		422,303
Expense						
Storage.....	1,939,985	756,982	21,099	2,718,066		3,167,140
Freight.....	1,077,324	493,641		1,570,965		1,243,571
Handling.....	67,063	107,468	3,665	178,196		265,120
Miscellaneous.....	1,921	72,428		74,349		36,081
	3,086,293	1,430,519	24,764	4,541,576		4,711,912
	\$ 2,698,382	\$ 1,239,137	\$ (85,412)	3,852,107		4,289,609
Interest on loans.....				4,209,234		4,765,229
					\$8,061,341	9,054,838
Profit on sales of imported butter.....						86,600
Net cost of marketing operations.....					\$8,061,341	\$ 8,968,238

AUDITOR GENERAL OF CANADA

Ottawa, September 2, 1971.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Dairy Commission for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN FILM DEVELOPMENT CORPORATION*(Established by the Canadian Film Development Corporation Act)***BALANCE SHEET AS AT MARCH 31, 1971***(with comparative figures as at March 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Current			Current		
Deposits with suppliers of services.....	\$ 1,018	\$ 1,018	Accounts payable.....	\$ 1,908	\$ 12,419
Due from Canada in respect of operating expense for the year.....	1,908	9,744	Equity of Canada:		
Accounts receivable.....	26,660	7,774	Advances for investment in Canadian feature film productions.....	3,086,813	1,747,778
Accrued interest on loans.....	6,862	21,601	Sundry assets financed by statutory appropriation	21,585	22,067
Prepaid expense.....	3,898	136	Accumulated income from invest- ments		
	<u>40,346</u>	<u>40,273</u>	Balance at beginning of year.....	\$ 22,604	
Amounts invested in Canadian feature film productions, at cost less amounts written off (Note 1).....			Add: Income earned during year.....	112,880	22,604
Preproduction (Script development) \$ 148,104		216,588		135,484	<u>22,604</u>
Production.....	3,456,963	1,201,482			
Loans.....	84,378	325,612			
	<u>3,689,445</u>	<u>1,743,682</u>			
Less: Allowance for doubtful in- vestments.....	<u>500,000</u>				
	<u>3,189,445</u>	<u>1,743,682</u>			
Furniture and fixtures at cost.....	<u>26,916</u>	<u>28,816</u>			
Less: Accumulated depreciation.....	<u>10,917</u>	<u>7,903</u>			
	<u>15,999</u>	<u>20,913</u>		<u>3,243,882</u>	<u>1,792,449</u>
	<u>\$3,245,790</u>	<u>\$1,804,868</u>		<u>\$3,245,790</u>	<u>\$1,804,868</u>

The accompanying notes are an integral part of the financial statements.

Certified correct

MICHAEL SPENCER*Executive Director*

Approved on behalf of the Corporation

GRATIEN GÉLINAS*Chairman*

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of July 26, 1971 to the Canadian Film Development Corporation and the Secretary of State of Canada.

A. M. HENDERSON*Auditor General of Canada*

CANADIAN FILM DEVELOPMENT CORPORATION—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures as at March 31, 1970)

	1971	1970
EXPENSE		
Administration:		
Salaries of members and executive officers.....	\$ 49,441	\$ 39,978
Other salaries.....	57,212	45,055
Employees benefits.....	5,379	3,485
Advisory fees including expenses.....	37,621	20,635
Rent, leasehold improvements and taxes.....	26,867	23,277
Festival de Cannes 1970.....	17,813	
Printing, postage and general office expenses.....	14,384	12,486
Staff travel.....	11,077	7,650
Accounting and legal fees including expenses.....	7,521	10,561
Members' travel.....	6,466	4,486
Telephone and telegraph.....	6,267	3,901
Promotion and advertising.....	4,087	3,260
	244,135	174,774
Investments and loan written off.....	172,377	124,455
Grants to film makers and film technicians resi- dent in Canada.....	68,000	115,047
Depreciation.....	5,999	5,228
Provision for doubtful investments.....	500,000	
	990,511	419,504
INCOME		
Interest and profits on investments.....	112,880	22,604
Net expense.....	\$877,631	\$396,900
Net expense provided for by—		
Statutory appropriation.....	\$997,865	\$429,496
Less: Expenditure on furniture, fixtures and sundry other assets.....	5,517	15,786
	992,348	413,710
Accounts payable chargeable to operations— (decrease)/increase.....	(7,836)	566
Depreciation.....	5,999	5,228
	990,511	419,504
Less: Income from investments available only for re-investment in Canadian feature film produc- tions.....	112,880	22,604
	\$877,631	\$396,900

STATEMENT OF POSITION OF STATUTORY
APPROPRIATION FOR THE YEAR ENDED
MARCH 31, 1971

Balance available at beginning of year.....	\$7,599,174
Less: Paid during the year for purposes of:	
Additions to assets—	
Investment in Canadian feature film production (net).....	\$1,321,218
Furniture, fixtures and sundry other assets.....	5,517
Operations.....	992,348
	2,319,083
Balance available at end of year.....	\$5,280,091

NOTES TO FINANCIAL STATEMENTS

1. Amounts invested in Canadian feature film productions, at cost less amounts written off.

The amounts written off comprise \$115,218 in respect of 15 preproduction investments reduced to the nominal value of one dollar each and \$57,159 for two production investments completely written off. In addition, \$500,000 has been provided for amounts invested in three preproduction and six production investments as it is doubtful that they will be recovered.

During the year the Corporation realized profits of \$108,025 on investments and earned interest of \$4,855 for a total of \$112,880 which, together with principal repayments of \$272,062, is available for reinvestment in accordance with section 18 of the Act. Last year the Corporation earned interest of \$22,604 and received principal repayments of \$16,814. Of these amounts, \$417,498, including \$17,817 for the previous year, has been received in cash and applied as a reduction of the amount provided for investment purposes by the statutory appropriation.

2. Future commitments.

As at March 31, 1971 the Corporation was committed to invest \$469,390 in future Canadian feature film productions.

AUDITOR GENERAL OF CANADA

Ottawa, July 26, 1971.

TO: THE CANADIAN FILM DEVELOPMENT CORPORATION
AND
THE SECRETARY OF STATE OF CANADA.

Sirs,

I have examined the accounts and financial statements of the Canadian Film Development Corporation for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN LIVESTOCK FEED BOARD

(Established by the Livestock Feed Assistance Act, 1966-67, c. 52)

STATEMENT OF EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Freight Assistance on Feed Grains (Note 1).....	\$20,443,506	\$21,860,044
Administration:		
Salaries (Note 2).....	198,793	198,736
Employee benefits.....	14,070	18,240
Accounting and cheque issue service.....	78,350	64,000
Travel and removal.....	26,299	29,872
Rentals—accommodation.....	24,000	23,000
—office equipment.....	3,205	4,265
Professional and special services.....	23,533	23,215
Telephone, telegraph and postage.....	12,748	7,874
Stationery and office supplies.....	9,327	20,798
Publication of reports.....	7,835	6,178
Office equipment and furnishings.....	2,677	2,364
Advisory committee fees.....	1,950	3,525
Purchased repair and upkeep.....	294	470
Miscellaneous.....	677	840
	403,758	403,377
Total Expense.....	\$20,847,264	\$22,263,421
Total expense provided for by—		
Agriculture Vote 35.....	\$ 329,758	\$ 301,921
Agriculture Vote 40.....	20,443,506	21,860,044
Treasury Board Vote 5, Reserve for salary revisions.....		10,456
Government departments which provided certain major services without charge.....	74,000	91,000
	\$20,847,264	\$22,263,421

The accompanying notes are an integral part of the Statement of Expense.

Certified Correct:

Roger Perreault
Chairman

Approved:

J. McDonough
Member

I have examined the above Statement of Expense and have reported thereon under date of July 26, 1971 to the Minister of Agriculture and the Canadian Livestock Feed Board.

A. M. HENDERSON
Auditor General of CanadaNOTES TO STATEMENT OF EXPENSE
MARCH 31, 1971

1. There was a greater than anticipated demand for feed grain eligible for transportation assistance during the last quarter of 1970-71 with the result that the Board had received claims totalling \$712,611 which could not be paid at the date of closing its 1970-71 accounts due to insufficient funds in Agriculture Vote 40. These claims have been charged to the corresponding appropriations in 1971-72 as have other 1970-71 claims totalling \$146,122 which were received after the closing date.
2. Salaries include Board Members' fees and salaries of \$61,900 (\$62,350 in 1970).

AUDITOR GENERAL OF CANADA

Ottawa, July 26, 1971.

TO: THE MINISTER OF AGRICULTURE
AND
THE CANADIAN LIVESTOCK FEED BOARD.

I have examined the accounts and financial statement of the Canadian Livestock Feed Board for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 18 of the Livestock Feed Assistance Act and section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the financial statement of the Board
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the expense of the Board for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Livestock Feed Assistance Act and any other Act applicable to the Board.

A. M. HENDERSON
Auditor General of Canada.

CANADIAN NATIONAL RAILWAYS

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1970

ASSETS		LIABILITIES	
Current Assets		Current Liabilities	
Cash.....	\$ 12,028,674	Accounts payable.....	\$ 129,611,080
Accounts receivable.....	124,398,823	Accrued charges.....	65,657,349
Material and supplies.....	89,724,046	Other current liabilities.....	16,184,452
Other current assets.....	30,153,674		\$ 211,452,881
Government of Canada—Due on deficit account.....	7,709,064	Provision for Insurance.....	14,287,234
	\$ 264,014,281	Other Liabilities and Deferred Credits.....	47,878,288
Insurance Fund.....	14,287,234	Long Term Debt	
Investments in Affiliated Companies not Consolidated		Bonds.....	1,044,043,264
Air Canada.....	382,819,500	Government of Canada loans and debentures.....	853,389,577
Jointly operated companies.....	48,581,363		1,897,432,841
	431,400,863		
Property Investment		SHAREHOLDERS' EQUITY	
Road.....	2,933,955,855	Government of Canada	
Equipment.....	1,566,859,802	6,000,000 shares of no par value capital stock of Canadian National Railway Company..	
Other physical properties.....	163,384,943		359,963,017
	4,664,200,600	1,196,063,870 shares of 4% preferred stock of Canadian National Railway Company...	
Less recorded depreciation.....	1,262,195,472		1,196,063,870
	3,402,005,128	Capital investment of Government of Canada in the Canadian Government Railways...	
Other Assets and Deferred Charges			428,396,779
Other investments.....	4,828,613		1,984,423,666
Prepayments.....	6,823,023	Capital Stock of Subsidiary Companies owned by Public.....	
Unamortized discount on long term debt.....	9,902,633		4,345,185
Other assets.....	3,241,030		1,988,768,851
Deferred charges.....	23,317,290		\$4,159,820,095
	48,112,589		
	\$4,159,820,095		

The notes on page 30 are an integral part of this Balance Sheet.

W. R. CORNER,
Vice-President and Comptroller.

AUDITORS' REPORT

TO THE HONOURABLE THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1970 and the consolidated statements of income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to depreciation not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1970 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except as outlined in Note 5.

Also in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System.

TOUCHE ROSS & CO.,
Chartered Accountants.

February 22, 1971.

CANADIAN NATIONAL RAILWAYS—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
AS AT DECEMBER 31, 1970

Note 1: Property Investment

Additions since January 1, 1923 have been recorded at cost and properties and equipment brought into the System at January 1, 1923 are included at the values appearing in the books of the several railways now comprised in the System to the extent that these have not been retired or replaced. Depreciation on Canadian Lines: Depreciation accounting as adopted for equipment in 1940, for hotel properties in 1954 and for track and road structures and all other physical properties except land in 1956 has been continued in 1970. The depreciation rates used are based on the estimated service life of the properties but do not provide for depreciation which was not recorded in prior years under the replacement and retirement accounting principles then in force, or for extraordinary obsolescence resulting from the introduction of more efficient equipment. Depreciation on U.S. Lines: Replacement accounting for track and depreciation accounting for equipment and other property except land have been continued in accordance with the regulations of the Interstate Commerce Commission.

Note 2: Material and Supplies

The inventory has been priced at laid down cost based on weighted average cost for ties, rails and fuel and latest invoice price for new materials in general stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

Note 3: Capital Stock

The capital stock of the Canadian National Railway Company (other than the four percent preferred stock) and the capital investment of Her Majesty in the Canadian Government Railways are included in the net debt of Canada and disclosed in the historical record of government assistance to railways as shown in the Public Accounts of Canada.

Note 4: Pension Funds

The Company is liquidating the unfunded liabilities under its Pension Plan by making annual payments of both principal and interest as required by the Pension Benefits Standards Act. These payments have been charged to System expenses. As at December 31, 1970, based on the latest actuarial reviews less payments, the remaining unfunded liabilities and funding periods were:

— To September 30, 1992 \$ 42,550,752
— To September 30, 2027 \$299,732,674

A further unfunded liability actuarially estimated at \$65,000,000, to be liquidated by September 30, 1992, will arise in 1971 by reason of increases in pensions of existing pensioners to be effective January 1, 1971.

Note 5: Deferral of Direct Cost—Freight in Transit

Commencing in 1970, the direct costs of carload freight in transit at the year-end, which were associated with revenues to be earned in the following year, were deferred and amounted to \$4.7 million.

Note 6: Major Commitments

(a) Chicago & Western Indiana Railroad Company:

The Grand Trunk Western Railroad Company is liable jointly and severally with four other proprietors as guarantor of principal and interest with respect to \$7,288,000 First Collateral Trust Mortgage 4½% Sinking Fund Bonds due May 1, 1982 of the Chicago & Western Indiana Railroad Company. In addition, the proprietors are obligated to make semi-annual sinking fund payments sufficient to retire the bonds at maturity and to meet interest as it falls due; in the absence of default of any of the other proprietors, Grand Trunk Western's proportion of such semi-annual payments is one-fifth.

(b) The Belt Railway Company of Chicago:

The Grand Trunk Western Railroad Company is liable jointly and severally with twelve other proprietors as guarantor of principal, interest and sinking fund payments with respect to \$31,267,000 First Mortgage 4½% Sinking Fund Bonds series "A", due August 15, 1987 of The Belt Railway Company of Chicago. Each proprietor is to make payments to the extent required in proportion to its usage of the Belt's facilities in the preceding three years. For the three years ended December 31, 1970 Grand Trunk Western Railroad's usage was approximately 4.49% of the total.

(c) The Detroit & Toledo Shore Line Railroad Company:

The Grand Trunk Western Railroad Company is jointly and severally liable with one other proprietor as guarantor of principal, interest and sinking fund payments with respect to \$2,319,000 First Mortgage 3¼% 30-year series "A" Bonds, due December 1, 1982 of The Detroit & Toledo Shore Line Railroad Company.

(d) Rental commitments under railway rolling stock lease arrangements for varying periods through to 1990 amount to approximately \$245 million.

CONSOLIDATED INCOME STATEMENT

	1970	1969
Railway Operating Revenues		
Carload freight services.....	\$ 774,160,747	\$ 745,564,123
Express services.....	115,955,261	104,840,096
Passenger services.....	69,659,276	75,261,601
All other services.....	43,583,214	41,570,871
Payments related to National Transportation Act.....	38,994,508	47,020,227
Total Railway Operating Revenues.....	1,042,353,006	1,014,256,918
Railway Operating Expenses		
Road maintenance.....	169,869,918	167,054,518
Equipment maintenance.....	204,385,859	195,856,285
Transportation.....	422,794,046	407,136,472
Sales.....	27,442,474	25,912,638
Miscellaneous operations.....	53,633,700	53,016,441
General.....	85,839,035	81,930,954
Taxes.....	44,851,785	43,355,999
Equipment and joint facility rents.....	18,815,799	21,602,043
Total Railway Operating Expenses.....	1,027,632,616	995,865,350
Net Railway Operating Income.....	14,720,390	18,391,568
Other Income		
Net income from:		
Telecommunications department.....	15,357,677	12,354,708
Hotels.....	3,010,833	2,903,594
Separately operated trucking companies.....	1,643,752	1,639,069
Other sources.....	11,059,486	14,269,507
Total Other Income.....	31,071,748	31,166,878
Net Income before Interest on Debt.....	45,792,138	49,558,446
Interest Charges		
Total interest on debt.....	97,019,319	95,728,293
Less interest received on loans		
Air to Canada.....	21,518,117	21,523,393
Net Interest on Debt.....	75,501,202	74,204,900
Deficit.....	\$ 29,709,064	\$ 24,646,454

CANADIAN NATIONAL RAILWAYS—Continued

SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR 1970

Working Capital as at December 31, 1969.....	\$67,028,773
Source of Funds	
Provision for depreciation.....	\$120,363,041
Issue of 4% preferred stock.....	33,432,529
Government of Canada in respect of deficit for the year.....	29,709,064
Retained proceeds from properties retired.....	17,825,720
	<u>\$201,330,354</u>
Application of Funds	
Additions to property investment.....	\$179,429,514
Deficit for the year.....	29,709,064
Decrease in long-term debt.....	1,368,800
Other (net).....	5,290,349
	<u>\$215,797,727</u>
Net Decrease in Working Capital.....	<u>14,467,373</u>
Working Capital as at December 31, 1970.....	\$52,561,400

INVESTMENTS IN JOINTLY OPERATED COMPANIES

	Percentage Held	Investment as at Dec. 31, 1969	Transactions Year 1970 Increase or (Decrease)	Investment as at Dec. 31, 1970
The Belt Railway Company of Chicago				
Capital Stock.....	7.69	\$ 240,000		\$ 240,000
Advances.....		98,543	\$ 35,089	133,632
Chicago & Western Indiana Railroad Company				
Capital Stock.....	20	1,000,000		1,000,000
Advances.....		7,129,983	55,513	7,185,496
Computer Sciences Canada, Ltd.				
Capital Stock.....	25.5	500,000		500,000
Advances.....			799,935	799,935
The Detroit & Toledo Shore Line Railroad Company				
Capital Stock.....	50	1,500,000		1,500,000
Detroit Terminal Railroad Company				
Capital Stock.....	50	1,000,000		1,000,000
Halterm Limited				
Capital Stock.....	33.33	20,000		20,000
Advances.....		100,000	100,000	200,000
Northern Alberta Railways Company				
Capital Stock.....	50	8,640,000		8,640,000
Bonds.....	50	16,700,000		16,700,000
The Public Markets, Limited				
Capital Stock.....	50	575,000		575,000
The Shawinigan Falls Terminal Railway Company				
Capital Stock.....	50	62,500		62,500
The Toronto Terminals Railway Company				
Capital Stock.....	50	250,000		250,000
Bonds.....	50	9,788,200	(213,400)	9,574,800
Advances.....		200,000		200,000
Total.....		\$47,804,226	\$777,137	\$48,581,363

CANADIAN NATIONAL RAILWAYS—Continued

PROPERTY INVESTMENT STATEMENT

Property Investment as at December 31, 1969.....			\$4,566,304,653
Capital Expenditures in 1970			
New lines and diversions.....	\$ 243,783		
Roadway improvements.....	58,382,928		
Large terminals.....	6,602,314		
Yard tracks and sidings.....	5,638,389		
Buildings.....	5,889,701		
Highway crossing protection.....	835,484		
Signals.....	10,293,906		
Roadway and shop machinery.....	7,589,670		
Other facilities.....	7,624,718		
Total—Road property.....	103,100,893		
Branch lines.....	5,395,104		
Equipment.....	43,975,307		
Telecommunications.....	23,459,831		
Hotels.....	3,498,379		
		\$179,429,514	
Properties of company acquired.....		533,638	
Additions to property in 1970.....		179,963,152	
Deduction in respect of property retirements in 1970.....		82,067,205	
			97,895,947
Property Investment as at December 31, 1970.....			\$4,664,200,600

RECORDED DEPRECIATION STATEMENT

Recorded Depreciation as at December 31, 1969.....			\$1,205,908,487
Add provision for depreciation for the year:			
Road property.....	\$ 58,489,637		
Equipment.....	55,680,795		
Other physical properties.....	6,192,609		
		\$120,363,041	
Recorded depreciation of company acquired.....		165,429	
		120,528,470	
Deduct net charges in respect of property retirements.....		64,241,485	
			56,286,985
Recorded Depreciation as at December 31, 1970.....			\$1,262,195,472

CANADIAN NATIONAL RAILWAYS—Continued

LONG TERM DEBT

Rate %	Maturity (See Notes)		Currency in which payable	Outstanding as at Dec. 31, 1969	Transactions Year 1970 Increase or (Decrease)	Outstanding as at Dec. 31, 1970
Bonds						
2½	Jan. 16, 1971 (a)	Canadian National 21 Year Bonds.....	Canadian	\$ 40,000,000		\$ 40,000,000
5½	Dec. 15, 1971 (c)	Canadian National 12 Year Bonds.....	Canadian	180,973,500	\$(2,530,000)	178,443,500
3½	Feb. 1, 1974 (b)	Canadian National 20 Year Bonds.....	Canadian	200,000,000		200,000,000
2½	June 15, 1975 (a)	Canadian National 25 Year Bonds.....	U.S.	6,000,000		6,000,000
5	May 15, 1977 (c)	Canadian National 18 Year Bonds.....	Canadian	79,955,000	(1,115,000)	78,840,000
4	Feb. 1, 1981	Canadian National 23 Year Bonds.....	Canadian	300,000,000		300,000,000
5½	Jan. 1, 1985 (c)	Canadian National 25 Year Bonds.....	Canadian	93,575,000	(1,595,000)	91,980,000
5	Oct. 1, 1987 (c)	Canadian National 27 Year Bonds.....	Canadian	149,486,000	(2,730,000)	146,756,000
5½	Perpetual	Buffalo and Lake Huron 1st Mortgage Bonds.....	Sterling	795,366		795,366
5½	Perpetual	Buffalo and Lake Huron 2nd Mortgage Bonds.....	Sterling	1,228,398		1,228,398
Total Bonds.....				1,052,013,264	(7,970,000)	1,044,043,264
Government of Canada Loans and Debentures						
Capital Revision Act: Jan. 1, 1972 Debenture.....			Canadian	100,000,000		100,000,000
Canadian Government Railways: Advances for Working Capital.....			Canadian	16,983,762		16,983,762
Financing and Guarantee Acts: Loans.....			Canadian	228,704,615	6,001,200	235,305,815
Refunding Act, 1955: Loans for Debt Redemption.....			Canadian	501,100,000		501,100,000
Total Government of Canada Loans and Debentures.....				846,788,377	6,601,200	853,389,577
Total Long Term Debt.....				\$1,898,801,641	\$(1,368,800)	\$1,897,432,841

NOTES (a) Callable at par
(b) Callable at par on or after Feb. 1, 1972

(c) Amounts of ½% may be purchased quarterly through Purchase Funds operated under the conditions of each issue

SHAREHOLDERS' EQUITY

Government of Canada			
No par value capital stock of Canadian National Railway Company....	\$ 359,963,017		\$ 359,963,017
4% Preferred stock of Canadian National Railway Company.....	1,162,631,341	\$33,432,529	1,196,063,870
Capital investment in Canadian Government Railways.....	428,396,779		428,396,779
Total Government of Canada.....	1,950,991,137	33,432,529	1,984,423,666
Capital Stock of Subsidiary Companies Owned by Public.....	4,345,185		4,345,185
Total Shareholders' Equity.....	\$1,955,336,322	\$33,432,529	\$1,988,768,851

CANADIAN NATIONAL RAILWAYS—Continued

TOUCHE ROSS & CO.

Royal Bank Building
Place Ville Marie
Montreal 113, Quebec

March 24, 1971.

TO THE HONOURABLE,
THE MINISTER OF TRANSPORT,
OTTAWA, CANADA.

Sir:

We are pleased to submit to Parliament, through you, the audit report on our examination of the consolidated financial statements of the Canadian National Railway System for the year ended December 31, 1970.

The Company's published annual report provides comprehensive statistical and financial information on the year's activities of the System and, for this reason, we confine our comments to highlights of the financial year and to points of particular audit significance.

AUDIT REPORT

Our formal report on the financial statements is included in the annual report and reads as follows:

"We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1970 and the consolidated statements of income and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to depreciation not recorded in earlier years as referred to in Note 1, these consolidated financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the System as at December 31, 1970 and the results of its operations and the source and application of its funds for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except as outlined in Note 5.

Also in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the System."

Note 5 refers to a change in the application of accounting principles whereby, commencing in 1970, direct costs of carload freight in transit at the end of the year associated with revenues to be earned in the following year were deferred. Revenues accrue to the System when freight arrives at destination. It was thus felt that a better matching of revenues and expenses would result by deferring the above-mentioned costs. The amount of these costs at December 31, 1970 was \$4.7 million.

SCOPE OF AUDIT

The approach to the external audit of an organization as large and diverse as the Canadian National Railway System depends largely on the adequacy and efficiency of existing accounting and administrative controls. In the System, these controls include a comprehensive management information, authorization and reporting system, a sophisticated data processing system, an accounting development department and other study groups concerned with improving operational and managerial efficiency.

The scope of the external audit is very much dependent on our evaluation of these controls and encompasses a review of the scope and results of the internal audit work performed. We work closely with the Chief Internal Auditor's Department, at Headquarters and in every Region.

Our evaluation of controls is determined through frequent discussions with management on the System's financial policies and procedures and contemplated changes therein; by reviewing accounting systems to assess the adequacy of controls and ensure that they are appropriate and in keeping with current practices; and through procedural tests to ensure that selected systems function as they should. A thorough review and examination of the balances reported in the System financial statements is carried out during the year and again at the end of the year.

Systems to be examined are selected according to a cyclical schedule so that all significant areas of the global financial system are subjected to external audit examination. We carried out in 1970 tests of the payroll accounting and control system in two regions of Canadian National Railways (this system has now been examined in all regions) and of the quantity control system of one of the two Purchases and Stores Accounting Centres. Some of the work involves testing data processing controls by using computer programmes of our own design.

Under this cyclical scheduling, the financial statements of certain components in the System were examined in depth and those of the other components in less detail depending on their materiality.

FINANCIAL POSITION

The financial position of the System at December 31, 1970 is comparable with that at December 31, 1969, as shown in the following summary:

	1970	1969
	Millions	
ASSETS:		
Property investment—less recorded depreciation	\$3,402	\$3,360
Investment in affiliated companies not consolidated.....	431	431
Other assets.....	327	314
	<u>\$4,160</u>	<u>\$4,105</u>
LIABILITIES:		
Long-term debt.....	\$1,897	\$1,899
Other liabilities and provisions.....	274	251
Shareholders' equity.....	1,989	1,955
	<u>\$4,160</u>	<u>\$4,105</u>

PROPERTY INVESTMENT

Additions to fixed property amounted to \$179.4 million as compared with expenditures of \$171.0 million in the previous year, as summarized below:

	1970	1969
	Millions	
Road property and branch lines.....	\$108.5	\$ 94.8
Equipment.....	44.0	52.9
Telecommunications.....	23.4	20.3
Hotels and other.....	3.5	3.0
	<u>\$179.4</u>	<u>\$171.0</u>

The System has commitments under railway rolling stock lease arrangements for varying periods through to 1990 of approximately \$245 million, as compared to \$102 million through to 1984 in 1969.

CANADIAN NATIONAL RAILWAYS—*Concluded*

The total System depreciation charge in 1970 amounted to \$120.4 million, \$2.1 million higher than in 1969. The increase was due to increased investment in depreciable property partly offset by a net reduction of approximately \$3 million resulting from changes in depreciation rates that were reviewed and approved by the Canadian Transport Commission. The basis of calculation was consistent with that of the preceding year.

LONG TERM DEBT

During the year, long term debt remained virtually the same as at the end of the previous year. In 1971, \$218 million of Canadian National Bonds will mature and in all probability will be refinanced under the terms of the Refunding Act, 1955.

SHAREHOLDERS' EQUITY

During the year, \$33.4 million of 4% preferred stock of Canadian National Railway was issued to the Minister of Finance at the par value of \$1 per share under the terms of the Canadian National Railway Financing and Guarantee Act, 1969.

PENSION PLANS

Certain changes in the Canadian National Railways Pension Plans were approved during the year. The actuarially computed cost of these changes was \$42.8 million and is being liquidated by annual payments to September 30, 1992 in accordance with the Pension Benefits Standards Act.

A further change, effective January 1, 1971 and affecting pensions of existing pensioners, has been approved with the related actuarially computed cost of \$65 million to be liquidated over a similar period.

The unfunded liability in regard to pension plans under the terms in effect prior to the above changes is being liquidated by annual payments to September 30, 2027. The amount at December 31, 1970 was \$299.7 million and is based on a 1968 actuarial valuation less payments to the end of the year.

Company contributions to Pension Trust Funds are charged to System expenses and in 1970, these amounted to \$32.6 million.

OPERATING RESULTS

The consolidated deficit for the year 1970 was \$29.7 million compared to \$24.6 million for 1969.

A comparison between the two years of the principal components giving rise to the deficits is summarized below:

	1970	Change from 1969
	Millions	
Freight services.....	\$ 774.2	\$28.6
Express services.....	115.9	11.1
Passenger and other services.....	113.2	3.7—
Payments under the National Transportation Act.....	39.0	8.0—
Railway revenues.....	1,042.3	28.0
Railway expenses.....	1,027.6	31.7—
Net railway income.....	14.7	3.7—
Other income.....	31.1	.1—
Interest charges.....	45.8	3.8—
	75.5	1.3—
Deficit.....	\$ 29.7	\$ 5.1—

(—) Denotes decreases in revenues and other income and increases in expenses.

Amounts received under the National Transportation Act, 1967 are intended to provide continuing assistance to the railways on a declining basis as benefits can be realized through the abandonment of unprofitable branch lines and the discontinuation of uneconomic passenger services, or alternatively, through specific subsidies pursuant to orders from the Canadian Transport Commission to continue such services. At December 31, 1970, the System had outstanding applications to discontinue 20 passenger train services and to abandon 37 branch lines. During the year, the System was directed to continue one passenger service for at least one more year.

The chart on the next page shows the trend for the past ten years in the deficits and of the interest on debt charged to income.

We wish to acknowledge our appreciation for the cooperation received in the course of the audit from the management and staff. The assistance received and the courtesy extended to us greatly facilitated our work.

Respectfully submitted,

TOUCHE ROSS & CO.

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST

Montreal, February 22, 1971

THE HONOURABLE D. C. JAMIESON.
MINISTER OF TRANSPORT,
OTTAWA.

Dear Mr. Minister:

In conformity with Section 17 of the Canadian National Railways Capital Revision Act, 1952, the Trustees of the Canadian National Railway Securities Trust submit the following report for the calendar year 1970.

There were no transactions during the year affecting the collateral securities held by the Securities Trust.

The Trustees present herewith the Balance Sheet as at December 31, 1970.

Yours sincerely,

N. J. MACMILLAN
For the Trustees

BALANCE SHEET AS AT DECEMBER 31ST, 1970

ASSETS

Claims for Principal of Loans—

Canadian Northern Railway.....	\$312,334,805.10	
Grand Trunk Railway.....	118,582,182.33	
Grand Trunk Pacific Railway.....	116,006,599.08	
Canadian National Railway Company.....	96,936,971.75	
		\$ 643,860,558.26

Claims for Interest on Loans—

Canadian Northern Railway.....	\$309,702,897.65	
Grand Trunk Railway.....	103,250,802.95	
Grand Trunk Pacific Railway.....	107,326,622.84	
Canadian National Railway Company.....	54,501,313.57	
		574,781,637.01

Transactions of Canadian National Railway System subsequent to January 1st, 1937, affecting the book value of the capital stock of the Securities Trust.....

71,925,579.14

LIABILITIES

Capital Stock Owned by Canadian

National Railway Company—
5,000,000 shares of no par value
capital stock..... \$ 341,963,017.02

Amount by which the book value
of claims and interest thereon
exceeded the initial stated value
as of January 1st, 1937.....

948,604,757.39

Securities Held—

Collateral Securities—Schedule A.1.....

\$1,290,567,774.41

\$1,290,567,774.41

CERTIFICATE OF AUDITORS

We have examined the books and records of the Canadian National Railways Securities Trust for the year ended December 31, 1970.

In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Trust's affairs at December 31, 1970, in accordance with the provisions of the Canadian National Railways Capital Revision Act, 1952.

Dated at Montreal,
19 February 1971

W. R. CORNER
Comptroller

TOUCHE ROSS & CO.
Chartered Accountants

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—Continued

SUMMARY OF INDEBTEDNESS TRANSFERRED FROM THE GOVERNMENT OF CANADA TO THE SECURITIES TRUST

Loans Outstanding

CANADIAN NORTHERN RAILWAY:

3½% Loan, Chapter 6, 1911.....	\$ 2,396,099.68
4% Loan, Chapter 20, 1914.....	5,294,000.02
5% Loan, Chapter 4, 1915.....	10,000,000.00
6% Loan, Chapter 29, 1916.....	15,000,000.00
6% Loan, Chapter 24, 1917.....	25,000,000.00
6% Loan, Vote 110, 1918.....	25,000,000.00
6% Loan, Vote 108, 1919.....	35,000,000.00
6% Loan, Vote 127, 1920.....	48,611,077.00
6% Loan, Vote 126, 1921.....	44,419,806.42
6% Loan, Vote 136, 1922.....	42,800,000.00
6% Loan, War Measures Act, 1918.....	1,887,821.16
6% Equipment Loan, Chapter 38, 1918.....	56,926,000.82
Mortgage covering loans above.....	
Total Canadian Northern.....	<u>\$312,334,805.10</u>

GRAND TRUNK RAILWAY:

6% Loan, Vote 478, 1920.....	\$ 25,000,000.00
6% Loan, Vote 126, 1921.....	55,293,435.18
6% Loan, Vote 137, 1922.....	23,288,747.15
4% Loan to G. T. Pacific, Chapter 23, 1913, guaranteed by Grand Trunk.....	15,000,000.00
Total Grand Trunk.....	<u>\$118,582,182.33</u>

GRAND TRUNK PACIFIC RAILWAY:

3% Bonds, Chapter 24, 1913.....	\$ 33,048,000.00
6% Loan, Chapter 4, 1915.....	6,000,000.00
6% Loan, Vote 441, 1916.....	7,081,783.45
6% Loan, Vote 444, 1917.....	5,038,053.72
6% Loan, Vote 110, 1918.....	7,471,399.93
Receiver's Advances, P.C. 635, March 26, 1919.....	45,764,162.35
Interest guaranteed by Govt. of Canada.....	8,704,662.65
Interest guaranteed by Provinces of Alberta and Saskatchewan.....	2,898,536.98
Total Grand Trunk Pacific.....	<u>\$116,006,599.08</u>

Notes and Collateral Held

None. Charge is on premises mortgaged October 4, 1911.

None.

None.

Mortgages dated June 23 and June 26, 1916.

6% Demand Notes.....	\$33,012,414.32
6% Demand Notes.....	27,203,003.65
6% Demand Notes.....	40,031,122.27
6% Demand Notes.....	53,008,779.65
6% Demand Notes.....	50,259,312.47
6% Demand Notes.....	46,691,634.60
{ 6% Demand Notes.....	5,700,000.00
{ 3½% Debenture Stocks.....	5,109,999.99
6% Demand Notes.....	56,858,496.44

Mortgage dated November 16, 1917.....

6% Demand Notes.....	\$25,479,226.97
6% Demand Notes.....	56,646,816.12
6% Demand Notes.....	23,288,747.15
{ 4% Demand Note.....	15,000,000.00
{ 4% G.T.P. Debentures.....	15,000,000.00

3% 1st Mortgage Bonds.....	\$33,048,000.00
4% Sterling Bonds.....	7,499,952.00
Mortgage, June 28, 1916.....	
Mortgage, October 18, 1917.....	
Mortgage, October 18, 1917.....	
Receiver's Certificates.....	53,339,162.74
Cremation Certificates, coupons destroyed.....	8,698,170.42
Cremation Certificates, coupons destroyed.....	2,925,723.88

THE CANADIAN NATIONAL RAILWAYS SECURITIES TRUST—*Concluded*SUMMARY OF INDEBTEDNESS TRANSFERRED FROM THE
GOVERNMENT OF CANADA TO THE SECURITIES TRUST—*Concluded*

Loans Outstanding	Notes and Collateral Held
CANADIAN NATIONAL RAILWAY COMPANY	
6% Loan, Vote 139, 1923..... \$ 24,550,000.00	{ 6% Canadian Northern Demand Note..... \$12,655,019.57 { G.T.P. Receiver's Certificates..... 3,313,530.01 { G.T.P. Interest Coupons (Cremation Certificates).... 1,530,831.96
5% Loan, Vote 137, 1924..... 10,000,000.00	{ 5% Canadian Northern Demand Note..... 1,318,315.86 { G.T.P. Receiver's Certificates..... 4,691,173.58 { G.T.P. Interest Coupons (Cremation Certificates).... 1,530,822.24
5% Loan, Vote 377, 1925..... 10,000,000.00	{ 5% Canadian Northern Demand Note..... 9,496,718.21 { G.T.P. Receiver's Certificates..... Cr, 1,422,425.17 { G.T.P. Interest Coupons (Cremation Certificates).... 1,530,802.80
5% Loan, Vote 372, 1926..... 10,000,000.00	{ 5% Canadian Northern Demand Note..... 9,062,624.30 { G.T.P. Receiver's Certificates..... Cr, 364,898.78 { G.T.P. Interest Coupons (Cremation Certificates).... 1,530,880.56
5% Loan, Vote 336, 1929..... 2,932,652.91	5% Canadian National Railway Company Demand Notes..... 2,932,652.91
5% and 5½% Loans, Chapter 22, 1931..... 29,910,400.85	5% and 5½% Canadian National Railway Company Demand Notes..... 29,910,400.85
5½% Loans, Chapter 6, 1932..... 11,210,815.56	5½% Canadian National Railway Company Demand Notes..... 11,210,815.56
Less: adjustment authorized by the Capital Revision Act, 1937.....Cr. 1,666,897.57	
Total Canadian National Railway Company..... \$ 96,936,971.75	
Total Loans..... \$643,860,558.26	

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Cash.....	\$ 5,113	\$ 4,998	Matured Bonds—unclaimed.....	\$ 14,025	\$ 14,025
Deposit with Receiver General.....	95,000	95,000	Undistributed Capital arising on reduction of Capital Stock.....	324,024	324,024
Agreement of Sale of Vessels— Final instalment due August 19, 1963 under terms of a letter of credit confirmed by the Bank of America—payment prohib- ited by the Cuban Assets Control Regula- tions of the United States of America dated July 8, 1963.....	470,400	470,400	Capital: Capital Stock: Authorized, issued and fully paid—10 shares of \$100 each, less discount of \$24	976	976
			Capital Surplus: Balance as at January 1.....	\$231,373	
			Net income for the year.....	115	
			Balance as at December 31.....	231,488	231,373
				232,464	232,349
	\$570,513	\$570,398		\$570,513	\$570,398

Approved on behalf of the Board

H. R. BALLS
DirectorC. L. READ
DirectorI have examined the above Balance Sheet and have reported thereon
under date of February 11, 1971 to the Minister of Transport.A. M. HENDERSON
Auditor General of Canada

AUDITOR GENERAL OF CANADA

Ottawa, February 11, 1971.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and balance sheet of Canadian National (West Indies) Steamships, Limited as at December 31, 1970. In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the balance sheet of the Company
 - (i) was prepared on a basis consistent with that of the preceding year and is in agreement with the books of account, and
 - (ii) gives a true and fair view of the state of the Company's affairs as at the end of the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION*(Established by the Canadian Overseas Telecommunication Corporation Act)***BALANCE SHEET AS AT MARCH 31, 1971***(with comparative figures as at March 31, 1970)*

ASSETS	1971	1970	LIABILITIES	1971	1970
Current:			Current:		
Cash.....	\$ 717,481	\$ 1,471,912	Accounts payable.....	\$ 5,532,528	\$ 2,686,348
Short-term deposits.....	11,069,125	9,800,000	Income and other taxes.....	109,252	850,020
Accounts receivable.....	8,797,812	6,367,738	Estimated amount due to Commonwealth Network (Note 1).....	3,213,707	(598,824)
Prepaid expense.....	131,622	289,705		8,855,487	2,937,544
	20,716,040	17,929,355			
Capital Assets, at cost: (Note 2)			Deferred income tax (Note 3).....	2,566,332	2,404,688
Land, with improvements.....	1,236,263	1,217,884	Proprietary Equity of Canada:		
Buildings.....	9,313,822	9,082,924	Advances under section 14 of the Act (Note 4).....	42,314,929	45,919,351
Cable systems.....	62,185,567	58,060,560			
International satellite system (Space segment).....	10,100,283	6,962,765	Surplus:		
Transmitters, receivers and other technical equipment.....	39,502,839	35,438,800	Balance at beginning of the year....	34,970,523	29,057,619
Office furniture and equipment.....	640,776	624,999	Less: Prior year's adjustment of excess of applicable expenditures over Corporation's share of total Commonwealth Network expense less income tax thereon		219,540
	122,979,550	111,387,932		34,970,523	28,838,079
Less: Accumulated depreciation.....	49,633,258	43,085,181	Add: Net Income for the year, per Statement of Income and Expense.....	5,355,061	6,132,444
	73,346,292	68,302,751	Balance at end of the year.....	40,325,584	34,970,523
				82,640,513	80,889,874
	\$ 94,062,332	\$ 86,232,106		\$94,062,332	\$86,232,106

The accompanying notes are an integral part of the financial statements.

Certified Correct:

G. M. WATERHOUSE

Vice-President, Finance and Secretary

Approved:

W. S. PIPES

Director

GILLIS POWELL

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 14, 1971 to the Acting Minister of Communications.

GEORGE LONG

for Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

AUCITOR GENERAL OF CANADA

Ottawa, June 14, 1971.

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME		
Telegraph, telephone, telex, circuit rentals, satellite, etc.....	\$33,582,193	\$33,155,108
EXPENSE		
Operating salaries and wages.....	5,540,724	5,037,675
Administrative salaries.....	2,079,065	1,791,209
Employee benefits.....	568,269	474,711
Depreciation.....	6,426,700	7,255,017
Rental of circuits, etc.....	5,994,714	4,209,618
Maintenance and repairs—plant and equipment.....	3,160,380	2,495,132
Interest.....	2,277,301	2,457,920
Other operating and administrative expense.....	1,147,185	880,662
	27,194,338	24,601,944
<i>Deduct:</i>		
Estimated amount recoverable from Commonwealth Network—excess of applicable expenditures over Corporation's share of total Commonwealth Network expense.....	3,400,000	3,275,000
Portion of expense capitalized.....	1,221,206	774,280
	4,621,206	4,049,280
	22,573,132	20,552,664
	11,009,061	12,602,444
Provision for income tax (Note 3).....	5,654,000	6,470,000
Net Income.....	\$ 5,355,061	\$ 6,132,444

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1971

1. The amounts recoverable from Commonwealth Network have been finalized to March 31, 1962, with the recoveries of the succeeding years being reflected on an estimated basis.
2. As at March 31, 1971, the estimated cost of completing capital projects, as approved by Order in Council P.C. 1971-368 of February 25, 1971, amounted to approximately \$66,500,000 of which \$21,500,000 relates to the year ending March 31, 1972.
3. The Corporation records depreciation in its accounts based on the expected useful life of its capital assets but, in calculating its liability for income tax, claims the maximum capital cost allowance permitted under the Income Tax Act. The deferred income tax account is credited with the income tax payable on the excess of capital cost allowance over depreciation and is charged when the converse prevails.
4. The advances from Canada are repayable in semi-annual instalments over varying periods in accordance with the terms and conditions laid down by the Governor in Council. The repayments during the year ended March 31, 1971 totalled \$3,604,422 and instalments falling due for repayment in the ensuing year aggregate \$2,303,777.
5. Included in the expense for 1970-71 are: remuneration of executive officers, \$174,966; and directors' fees, \$2,000.

95376—4

THE HONOURABLE GÉRARD PELLETIER,
ACTING MINISTER OF COMMUNICATIONS,
OTTAWA

Sir,

I have examined the accounts and financial statements of the Canadian Overseas Telecommunication Corporation for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

GEORGE LONG
for Auditor General of Canada.

CANADIAN PATENTS AND DEVELOPMENT LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1971***(with comparative figures as at March 31, 1970)*

ASSETS		1971	1970	LIABILITIES		1971	1970
Current assets:				Current liabilities:			
Cash.....	\$	11,373	\$ 1,151	Accounts payable.....	\$	350,709	\$ 239,464
Accounts receivable.....	\$55,688		74,299	Royalties paid in advance.....		2,500	1,385
Less: allowance for doubtful accounts.....	400			Total current liabilities.....		353,209	240,849
		55,288	74,299				
Short-term investments and accrued interest.....		174,858	89,613	Equity of Canada:			
Total current assets.....		241,519	165,063	Capital Stock:			
Investment in bonds of, or guaranteed by, Canada, at cost (market value, 1971, \$836,463; 1970, \$836,795).....		848,619	917,308	Authorized—10,000 shares of no par value.....			
Prepaid promotion expense.....		102,500	112,500	Issued—5,000 shares, fully paid.....		296,199	296,199
Experimental equipment on loan to licensees, under shared development program, at nominal value.....		1	1	Surplus:			
				Balance at beginning of year.....	\$657,824		757,738
				Add: Net adjustment of prior year's royalties.....			14,830
					657,824		772,568
				Deduct: Excess of expense over income for the year, per Statement of Income and Expense.....	114,593		114,744
				Balance at end of year.....		543,231	657,824
						839,430	954,023
		\$1,192,639	\$1,194,872			\$1,192,639	\$1,194,872

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board:

R. D. HISCOCKS

Director

W. G. SCHNEIDER

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 4, 1971, to the Chairman of the Committee of the Privy Council on Scientific and Industrial Research.

A. M. HENDERSON

Auditor General of Canada

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH, 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, June 4, 1971.

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME:		
Royalties, licensing fees, etc.	\$481,272	\$451,701
Less: Portion payable to third parties.....	150,286	144,090
	\$330,986	307,611
Interest earned.....	50,113	55,355
Service charges and commissions under agency agreements.....	26,892	45,044
Profit on sale of investments.....	19,629	(25)
Development assistance recovered.....	3,637	5,535
	431,257	413,520
EXPENSES:		
Salaries (Note 1).....	276,530	250,255
Patent attorneys' fees and other patenting costs.....	128,499	102,298
Rent.....	47,366	46,583
Development assistance.....	41,762	71,782
Promotion.....	17,188	20,318
Services provided by National Research Council of Canada..	9,985	15,600
Travel.....	8,323	6,207
Office stationery, supplies, printing, equipment and furnishings.....	6,744	8,666
Communications.....	4,809	4,390
Legal expense.....	2,657	77
Miscellaneous.....	1,987	2,088
	545,850	528,264
Excess of Expense over Income.....	\$114,593	\$114,744

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Salaries

Salaries for 1971 include remuneration of directors as directors \$2,250 and remuneration of officers \$48,291. The Company has twelve directors and five officers. Two officers are also directors.

2. Potential income

Not reflected in the financial statements are royalties estimated at \$118,000, due under an agreement with a foreign licensee and in dispute because of differences between that licensee and a third party government using the invention. Negotiations are proceeding to effect settlement of this matter.

3. Contingent liability

A contingent liability of approximately \$34,500 exists with respect to taxes not deducted at the source from royalties remitted by a foreign licensee.

THE HONOURABLE C. M. DRURY,
CHAIRMAN OF THE COMMITTEE OF THE PRIVY COUNCIL ON SCIENTIFIC
AND INDUSTRIAL RESEARCH,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Canadian Patents and Development Limited for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CANADIAN SALTFISH CORPORATION*(Established by the Saltfish Act)***BALANCE SHEET AS AT MARCH 31, 1971**

ASSETS		LIABILITIES	
Current Assets:		Current Liabilities:	
Cash.....	\$460,727	Accounts payable and accrued liabilities.....	\$ 725,254
Agents' advance accounts.....	\$195,038	Due to Fishermen:	
<i>Less:</i> Allowance for doubtful accounts....	57,430	Excess of income over expense for the year,	
Accounts receivable—Trade.....	460,186	per Statement of Income and Expense.....	554,482
<i>Less:</i> Allowance for doubtful accounts.....	7,862		
Travel advances.....	452,324		
Inventories	1,741		
Fish, at processed cost.....	140,693		
Packages, at cost.....	29,727		
Prepaid expense.....	170,420		
	8,449		
Total Current Assets.....	\$1,231,269		
Fixed Assets—at cost			
Furniture and equipment.....	31,671		
<i>Less:</i> Accumulated depreciation.....	6,334		
Leasehold improvements.....	25,337		
<i>Less:</i> Accumulated amortization.....	28,913		
	5,783		
	23,130		
	48,467		
	\$1,279,736		\$1,279,736

Approved on behalf of the Board:

E. P. WEEKS

Director

R. M. CLANCEY

Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 18, 1971, to the Minister of Fisheries.

A. M. HENDERSON

Auditor General of Canada

CANADIAN SALTFISH CORPORATION—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, June 18, 1971.

Sales (Note 1).....	\$6,840,175	
Cost of Sales		
Product cost.....	\$5,476,510	
Transportation, storage and packages.....	518,321	
Miscellaneous.....	85,547	
Total cost of sales.....	6,080,378	
Gross margin.....	759,797	
Expense		
Salaries and employee benefits (Note 2).....	\$131,796	
Rent.....	31,763	
Travel.....	17,204	
Communications.....	9,282	
Provision for doubtful accounts.....	7,862	
Postage, printing and stationery.....	7,561	
Professional and special services.....	7,095	
Depreciation.....	6,334	
Leasehold improvements amortized.....	5,783	
Representatives' expenses.....	4,446	
Grant in lieu of municipal taxes.....	2,765	
Advertising and promotion.....	2,706	
Other.....	4,695	
	239,292	
Less: Government grant provided under section 16 of the Act.....	100,000	
	139,292	
Interest.....	66,023	
	205,315	
Excess of income over expense to be distributed to Fishermen.....	\$554,482	

NOTES: 1. Sales represent the F.O.B. packed value of products sold. The C.I.F. value approximates \$7,270,000.

2. Expense includes remuneration of directors as directors \$800 and remuneration of officers \$65,608. The Corporation has seven directors and six officers; two officers are also directors.

STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1971

Source of funds—	
Net income for the year.....	\$554,482
Depreciation and amortization not requiring a current outlay of funds.....	12,117
	566,599
Application of funds—	
Purchase of fixed assets.....	60,584
Working capital March 31, 1971.....	\$506,015

THE HONOURABLE JACK DAVIS,
MINISTER OF FISHERIES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Canadian Saltfish Corporation for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE CANADIAN WHEAT BOARD

BALANCE SHEET AS AT JULY 31, 1970

EXHIBIT I

ASSETS

Stocks of grain:

Wheat stocks—stated at contract values basis in store Thunder Bay, Vancouver or Churchill.....	\$227,658,155	
Wheat stocks—stated at cost prices basis in store Thunder Bay or Vancouver.....	478,498,290	\$706,156,445
Oats stocks—stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver.....		9,507,219
Barley stocks—stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver.....		54,511,461

Bills of exchange not yet due plus accrued interest:

Payable in sterling—converted at the prevailing rate of exchange	145,157,844	
Payable in Canadian funds.....	9,354,534	154,512,378

Owing from the Government of Canada:

Balance of deficit on the 1968-69 Pool Account, Wheat.....		17,675,888
--	--	------------

Accounts receivable:

Sundry.....	4,360,827	
Prairie Grain Advance Payments Act.....	142,557,721	
Prairie Grain Provisional Payments Act.....	818,305	147,736,853

Grain trade memberships.....	13,442	
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation.....	3,704,109	
Office furniture, equipment and automobiles, at cost less depreciation.....	239,760	
Deferred and prepaid expenses.....	89,138	
		\$1,094,146,693

LIABILITIES

Liability to the banks.....	\$ 434,071,514
Liability to agents for grain purchased from producers but not yet delivered to the Board.....	525,499,308
Advances received on agency grain stocks.....	102,153,384
Amounts due to producers:	
Outstanding cheques	
Balance of final payments—	
Wheat.....	\$ 142,830
Oats.....	9,452
Barley.....	12,552
Balance of Special Government payment re Durum Wheat.....	80,068
	244,902
Special Account—net balance of undistributed payment accounts.....	1,061,167
Accrued expense and accounts payable	16,314,752
Provision for final payment expenses....	285,652
Surpluses resulting from operations:	
1969-70 Pool Account—Oats.....	1,731,676
1969-70 Pool Account—Barley.....	4,341,146
	6,072,822
Credit balance—1969-70 Pool Account—Wheat.....	8,443,192

\$1,094,146,693

G. N. VOGEL
Assistant Chief Commissioner

D. H. TRELEAVEN
Commissioner

R. L. KRISTJANSON
Commissioner

C. W. GIBBINGS
Commissioner

DELOITTE, PLENDER, HASKINS & SELLS
Chartered Accountants.

THE CANADIAN WHEAT BOARD—Continued

1969-70 POOL ACCOUNT—WHEAT
STATEMENT OF OPERATIONS

For the crop year ended July 31, 1970

EXHIBIT II

	Bushels	Amount	
Wheat acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver.....	409,288,354	\$573,567,889	
Net bushels acquired from the adjustment of overages and short-ages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver.....	1,039,343	1,529,116	
Purchased from 1968-69 Pool Account—Wheat.....	125,078,795	211,274,119	
	535,406,492		\$786,371,124
Wheat sold:			
Completed sales at realized prices basis in store Thunder Bay, Vancouver or Churchill:			
Domestic.....	9,971,903		
Export sales at Class II prices.....	31,668,425		
Export sales under terms of the International Grains Arrangement.....	22,114,234		
Weight losses in transit and in drying.....	212,278	\$105,424,341	
	63,966,840		
Uncompleted sales at contract values basis in store Thunder Bay, Vancouver or Churchill:			
Domestic.....	5,204,052		
Export sales at Class II prices.....	95,624,805		
Export sales under terms of the International Grains Arrangement.....	44,609,715	227,658,155	
	145,438,572		333,082,496
Stocks of wheat—stated at cost basis in store Thunder Bay or Vancouver.....	326,001,080	478,498,290	811,580,786
Surplus on wheat transactions.....	535,406,492		25,209,662
Deduct: Carrying costs, interest, administrative and general expenses:			
Carrying charges:			
Carrying charges on wheat stored in country elevators...		24,036,094	
Storage on wheat stored in terminal elevators.....		2,283,750	
Net interest paid to agents on agency wheat stocks.....		732,062	
		27,051,906	
Less: Carrying charges received under the Temporary Wheat Reserves Act.....		15,325,456	
			11,726,450
Bank interest, exchange and bank charges and net interest on other Board accounts.....			2,589,652
Net additional freight on wheat shipped from country stations to terminal positions.....			102,882
Handling, stop-off and diversion charges on wheat warehoused at interior terminals.....			34,069
Drying charges.....			303,486
Administrative and general expenses to July 31, 1970.....			2,009,931
			16,766,470
Credit balance in the 1969-70 Pool Account—Wheat, as at July 31, 1970, after valuing unsold stocks of wheat on hand at cost basis in store Thunder Bay or Vancouver.....			\$ 8,443,192

THE CANADIAN WHEAT BOARD—Continued

1969-70 POOL ACCOUNT—OATS
STATEMENT OF OPERATIONSFOR THE PERIOD FROM AUGUST 1, 1969
TO COMPLETION OF OPERATIONS ON NOVEMBER 10, 1970

EXHIBIT III

	Bushels	Amount	
Oats acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay.....	17,951,802	\$ 9,877,153	
Oats purchased from 1968-69 Pool Account—Oats.....	11,768,434	7,810,031	
	<u>29,720,236</u>		\$17,687,184
Oats sold:			
Completed sales to July 31, 1970 basis in store Thunder Bay or Vancouver	16,512,964	11,664,923	
Weight losses in drying.....	812		
Completed sales for period from July 31, 1970 to November 10, 1970—being oats stocks on hand at July 31, 1970 stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver	13,206,460	9,507,219	
	<u>29,720,236</u>		<u>21,172,142</u>
Surplus on oats transactions.....			3,484,958
Deduct: Carrying costs, interest, administrative and general expenses, etc:			
Carrying charges:			
Carrying charges on oats stored in country elevators.....		\$1,151,257	
Storage on oats stored in terminal elevators.....		313,196	
		<u>1,464,453</u>	
Interest and bank charges.....		141,959	
Freight recovered on shipments of oats to Pacific Coast ports for export.....		(1,099)	
Drying charges.....		929	
Brokerage and Clearing Association charges.....		5,027	
Administrative and general expenses.....		142,013	
		<u>1,753,282</u>	
Surplus on operations of the Board on 1969-70 Pool Account—Oats, for the period from August 1, 1969 to completion of operations on November 10, 1970.....			\$ 1,731,676

THE CANADIAN WHEAT BOARD—Continued

1969-70 POOL ACCOUNT—BARLEY
STATEMENT OF OPERATIONSFOR THE PERIOD FROM AUGUST 1, 1969
TO COMPLETION OF OPERATIONS ON NOVEMBER 20, 1970

EXHIBIT IV

	Bushels	Amount	
Barley acquired:			
Purchased from Producers at Board initial prices basis in store Thunder Bay.....	163,447,113	\$133,089,609	
Barley otherwise purchased at Board initial prices basis in store Thunder Bay.....	32,137	26,078	
Barley purchased from 1968-69 Pool Account—Barley.....	12,017,079	9,659,092	
	<u>175,496,329</u>	<u>142,774,779</u>	
Barley sold:			
Completed sales to July 31, 1970 basis in store Thunder Bay or Vancouver.....	109,756,234	100,054,047	
Weight losses in drying.....	124,640		
Completed sales for period from July 31, 1970 to November 20, 1970—being barley stocks on hand at July 31, 1970 stated at the ultimate value received from the sale thereof basis in store Thunder Bay or Vancouver.....	65,615,455	54,511,461	
	<u>175,496,329</u>	<u>154,565,508</u>	
Surplus on barley transactions.....			11,790,729
Deduct: Carrying costs, interest, administrative and general expenses, etc:			
Carrying charges:			
Carrying charges on barley stored in country elevators.....		\$5,453,947	
Storage on barley stored in terminal elevators.....		948,039	
		<u>6,401,986</u>	
Interest and bank charges.....		336,053	
Freight recovered on shipments of barley to Pacific Coast ports for export.....		(778,161)	
Drying charges.....		179,507	
Brokerage and Clearing Association charges.....		17,202	
Administrative and general expenses.....		1,292,996	
		<u>7,449,583</u>	
Surplus on operations of the Board on 1969-70 Pool Account—Barley, for the period from August 1, 1969 to completion of operations on November 20, 1970.....			\$ 4,341,146

THE CANADIAN WHEAT BOARD—Continued

STATEMENT OF ADMINISTRATIVE AND
GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS
FOR THE YEAR ENDED JULY 31, 1970

EXHIBIT V

Administrative and general expenses:

Salaries—Board members, officers and staff.....	\$3,227,068
Unemployment insurance, pension, group insurance and medical plan costs.....	212,264
Advisory committee—travelling expenses and per diem allowance.....	1,500
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building—net of rentals received.....	382,423
Telephone—exchange service and long distance calls....	62,777
Telegrams, cables and telex expense.....	49,555
Postage.....	62,096
Printing, stationery and supplies.....	225,007
Office expense.....	86,019
Travelling expenses.....	152,294
Travelling expenses—inspectors.....	53,934
Legal fees and court costs.....	8,667
Audit fees.....	50,000
Tabulating equipment—rental and sundries.....	305,782
Repairs and upkeep of office machinery and equipment..	7,799
Grain market publications and services.....	8,347
Bonds and insurance.....	7,138
Grain Exchange dues.....	4,925
Express, freight and cartage on stationery, etc.....	25,173
Depreciation on building, furniture, equipment and automobiles.....	167,079
	<u>\$5,099,847</u>

Allocations to operations:

1. Marketing of Producers' grain:	
1969-70 Pool Account—Wheat.....	\$2,009,931
1969-70 Pool Account—Oats.....	88,158
1969-70 Pool Account—Barley.....	802,655
1968-69 Pool Account—Wheat.....	1,741,005
1968-69 Pool Account—Oats.....	118,348
1968-69 Pool Account—Barley.....	233,483
	<u>\$4,993,580</u>
2. Distributing final payments to pro- ducers:	
(a) Wheat:	
1967-68 Pool Account.....	21,182
1966-67 Pool Account.....	2,939
1965-66 Pool Account.....	2,239
1964-65 Pool Account.....	1,540
1963-64 Pool Account.....	840
1962-63 Pool Account.....	200
	<u>28,940</u>
(b) Coarse Grains:	
1967-68 Pool Account—Oats.....	5,013
1967-68 Pool Account—Barley.....	7,085
1966-67 Pool Account—Oats.....	784
1966-67 Pool Account—Barley.....	1,060
1965-66 Pool Account—Oats.....	622
1965-66 Pool Account—Barley.....	830
1964-65 Pool Account—Oats.....	462
1964-65 Pool Account—Barley.....	600
1963-64 Pool Account—Oats.....	301
1963-64 Pool Account—Barley.....	370
1962-63 Pool Account—Oats.....	100
1962-63 Pool Account—Barley.....	100
	<u>17,327</u>
3. Allocation authorized by Order in Council P.C. 1970-1666 September 23, 1970 from Special Account—Undis- tributed Payment Accounts in partial payment of administrative and general expenses incurred in respect of the Prairie Grain Advance Payments Act.....	60,000
	<u>\$5,099,847</u>

THE CANADIAN WHEAT BOARD—Concluded

EXHIBIT VI

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS
UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT
AS AT JULY 31, 1970

	Cash Advances	Advances repaid	Balance to be refunded
1957-58 Crop Year.....	\$ 35,203,467	\$ 35,200,780	\$ 2,687
1958-59 Crop Year.....	34,369,653	34,365,596	4,057
1959-60 Crop Year.....	38,492,505	38,488,393	4,112
1960-61 Crop Year.....	63,912,550	63,902,669	9,881
1961-62 Crop Year.....	16,656,713	16,649,316	7,397
1962-63 Crop Year.....	29,251,526	29,243,846	7,680
1963-64 Crop Year.....	62,136,418	62,120,728	15,690
1964-65 Crop Year.....	32,961,844	32,949,405	12,439
1965-66 Crop Year.....	40,600,386	40,583,478	16,908
1966-67 Crop Year.....	36,668,270	36,647,610	20,660
1967-68 Crop Year.....	47,280,533	47,236,917	43,616
1968-69 Crop Year.....	151,852,319	147,364,097	4,488,222
1969-70 Crop Year.....	272,777,141	135,472,573	137,304,568
	<u>\$862,163,325</u>	<u>\$720,225,408</u>	

Balance to be refunded by Producers as at July 31, 1970.... 141,937,917

Add:

Bank interest to July 31, 1970 payable by the Government of Canada.....	28,484,602	
Less: Amount paid to July 31, 1970.....	<u>27,411,512</u>	
		1,073,090
		<u>143,011,007</u>

Deduct:

Balance of funds received to cover advance payments in default:		
Government of Canada.....	65,277	
Line Elevator Companies.....	7,254	
Interest received on default payments.....	<u>380,755</u>	
		453,286

Owing to The Canadian Wheat Board as
at July 31, 1970..... \$142,557,721

EXHIBIT VII

STATEMENT OF PROVISIONAL PAYMENTS TO
PRODUCERS ON UNTHRESHED GRAIN UNDER THE
PRAIRIE GRAIN PROVISIONAL PAYMENTS ACT, 1969-70
AS AT JULY 31, 1970

Cash advances to Producers.....	\$1,204,832	
Less: Advances repaid by Producers.....	<u>393,088</u>	
Balance to be refunded by Producers as at July 31, 1970.....		\$ 811,764
Bank interest to July 31, 1970 payable by the Government of Canada.....	41,600	
Less: Amount paid to July 31, 1970.....	<u>35,059</u>	
		6,541
Owing to The Canadian Wheat Board as at July 31, 1970..		<u>\$ 818,305</u>

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD:

We have examined the financial statements and explanatory comments thereon of The Canadian Wheat Board, which comprise Part VI of The Annual Report of The Board for the crop year ended July 31, 1970. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements together with the explanatory comments thereon present fairly the financial position of The Board as at July 31, 1970 and the results of its operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, PLENDER, HASKINS & SELLS
Chartered Accountants.

Winnipeg, Manitoba
February 19, 1971.

CAPE BRETON DEVELOPMENT CORPORATION

(Established by the Cape Breton Development Corporation Act)

CAPE BRETON DEVELOPMENT CORPORATION

P.O. Box 1330

Sydney, Nova Scotia

THE HONOURABLE JEAN MARCHAND

MINISTER OF REGIONAL ECONOMIC EXPANSION

PARLIAMENT BUILDINGS

OTTAWA 4, ONTARIO

Sir:

I have the honour to transmit herewith, for submission to Parliament, the Report of the Cape Breton Development Corporation for the fiscal year ending December 31, 1970, as required by Section 33 of the Cape Breton Development Corporation Act (16 Elizabeth II).

I am, Sir,

Yours very truly,

R. B. CAMERON,

Chairman

March 31, 1971

BALANCE SHEET—COAL DIVISION AS AT DECEMBER 31, 1970

ASSETS	1970	1969	LIABILITIES	1970	1969
Current			Current		
Cash.....	\$ 2,360,621	\$ 1,973,705	Government of Canada		
Accounts receivable			Refundable portion of grants for mining losses		\$ 64,908
Government of Canada supplementary grants			Repayable working capital advance.....	\$ 4,500,000	1,000,000
for mining losses.....	4,778,377	4,377,377	Trade accounts payable.....	520,022	560,460
Trade.....	2,589,193	2,772,033	Accrued wages and vacation pay.....	2,264,092	2,158,726
The Companies—Note 1.....	2,772,033	2,776,266	Accrued charges.....	526,606	536,603
Employees (current).....	32,346	40,655	Employee deductions and miscellaneous accounts		
Miscellaneous.....	126,052	265,158	payable.....	1,552,895	1,416,663
	10,298,001	7,459,456	Payable to the Companies for operating materials and supplies—Note 2.....	915,687	915,687
				10,279,302	6,653,047
Inventories			Net proceeds of sale of coal stocks expropriated (Note 5).....	2,943,183	2,943,183
Coal, coke and by-products (Note 3).....	2,435,084	2,166,177			
Operating materials and supplies (Note 2).....	46,954	53,020			
	2,482,038	2,219,197			
Prepaid expenses.....	127,278	45,098	EQUITY AVAILABLE FOR FUTURE OPERATIONS		
Employees' receivables.....	71,408	92,187	Grants from Canada		
	198,686	137,285	Grants for fixed assets (Note 11).....	15,530,921	13,030,921
			Less: Expenditures—contra.....	13,555,102	11,015,650
Fixed—at cost				1,975,819	2,015,271
Mine development—Lingan.....	2,219,634	686,677	Operating grants (Note 11)		
Mining machinery.....	6,888,475	5,997,487	Balance unexpended at commencement of year.....	\$ 178,142	
Coke ovens (Notes 6(d) and 6(e)).....	4,527,024	4,355,011	Fees and expenses incurred in connection with expropriation.....	37,100	141,042
Other plant and equipment.....	15,467	12,031			178,142
	13,650,600	11,051,206	Mining losses per operating statement.....	25,778,377	
Less: Realizations.....	95,498	35,556	Less: Grants received to cover mining losses—vote 35.....	21,000,000	
	13,555,102	11,015,650	Supplementary grant recoverable from Canada—shown as a current asset.....	\$4,778,377	
Less: Funds provided by capital grants—contra.....	(13,555,102)	(11,015,650)			
				2,116,861	2,193,413
	\$15,339,346	\$11,789,643		\$15,339,346	\$11,789,643

The notes to the financial statements are an integral part thereof.

On behalf of the Board

R. B. CAMERON
DirectorR. ORD
Director

CAPE BRETON DEVELOPMENT CORPORATION—Continued

AUDITORS' REPORT

TOUCHE ROSS & CO.
804 Royal Bank Building
5161 George Street
Halifax, Nova Scotia

TO THE HONOURABLE
THE MINISTER OF REGIONAL ECONOMIC EXPANSION
OTTAWA, ONTARIO

We have examined the balance sheets of the Coal Division and the Industrial Development Division of the Cape Breton Development Corporation as at December 31, 1970, and the related operating statements for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, subject to such adjustments as may result from final determination of litigation as explained in Note 6 to the financial statements of the Industrial Development Division, these financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Corporation as at December 31, 1970, and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants.
Halifax, Nova Scotia,
February 20, 1971.

OPERATING STATEMENT—COAL DIVISION
FOR THE YEAR ENDED DECEMBER 31, 1970

	1970	1969
Coal sales.....	\$24,400,224	\$26,202,597
Less: Delivery and distribution expenses.....	4,993,048	7,811,050
	19,407,176	18,391,547
Coke sales.....	11,908,155	11,724,587
	31,315,331	30,116,134
Deduct: Interdivision sales (Note 7).....	7,787,991	4,686,371
Net sales.....	23,527,340	25,429,763
Cost of sales		
Opening inventories—own coal, coke and by-products.....	967,666	1,141,788
Mining costs (Schedule I).....	37,501,340	37,288,808
Pre-retirement plan costs.....	2,935,895	1,568,901
Coke oven costs (Schedule II).....	17,723,031	13,648,085
Less: Interdivision costs (Note 7).....	7,787,991	4,686,371
	51,339,941	48,961,211
Less: Closing inventory—own coal, coke and by-products.....	1,020,254	967,666
	50,319,687	47,993,545
Net income on operation of Devco railway (Schedule III).....	759,753	329,108
	49,559,934	47,664,437
Operating loss.....	26,032,594	22,234,674
Other income		
Interest.....	217,162	284,207
Miscellaneous.....	37,055	15,375
	254,217	299,582
Mining losses.....	\$25,778,377	\$21,935,092

The notes to the financial statements are an integral part thereof.

NOTES TO FINANCIAL STATEMENTS—COAL DIVISION DECEMBER 31, 1970

1. The Cape Breton Development Corporation was established on October 1, 1967. Its objective is to stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry. Included in this objective was the acquisition of the interests of the major coal producers in the Sydney coalfield with a view to the rehabilitation and re-organization of the coal mining industry on Cape Breton Island to be economically viable by 1975.

For the purpose of enabling the Corporation to carry out its objects, it acquired on March 30, 1968, under the authority of Section 9 of the Cape Breton Development Corporation Act, lands and personal property located on the island and interests in land and personal property located under waters adjacent thereto, that constituted or formed part of the works and undertakings operated or carried on by Dominion Coal Company Limited, Nova Scotia Steel and Coal Company Limited, The Dominion Rolling Stock Company Limited, Sydney and Louisburg Railway Company, the Scotia Rolling Stock Company Limited, and the Cumberland Railway Company (the Companies).

The cost, if any, of the above acquisition has not yet been determined and is to be paid by The Minister of Finance out of the Consolidated Revenue Fund.

During 1970 a formal offer of settlement was filed in the Exchequer Court of Canada in the amount of \$11,000,000, which was subsequently allocated to specific assets in particulars delivered by Counsel for the Crown to Counsel for Dominion Coal Company, Limited. The offer was not and has not been adjusted to take deductions or set off items into account. The offer has not been accepted and settlement negotiations amongst legal counsel are in process.

Included in the accounts receivable at December 31, 1970, are amounts totalling \$2,772,033 from the Companies, consisting mostly of amounts paid or payable for vacations earned before expropriation date.

2. Included in the acquisition were operating materials and supplies shown on the books of the Companies at March 30, 1968, at their respective costs of \$3,379,392. The Coal Division purchased \$915,687 of these operating materials and supplies at cost and this amount has been included in the current liabilities. The balance of the operating materials and supplies were expropriated, and, as the cost of their acquisition is not yet known, no value has been included in the accounts for them.

During the thirty-three months of operations, all stores' issues of expropriated materials and supplies have been charged to mining losses and credited to inventory at the Companies' respective costs. The amount shown as inventory represents total costs of purchases, including the \$915,687 referred to above, less credits for materials issued.

3. Inventories—Coal, Coke and By-Products

	1970	1969
Coking coal—		
own production.....	\$ 310,455	\$ 441,872
purchased.....	1,414,830	1,198,511
Other coal.....	458,891	181,220
Coke and by-products.....	250,908	344,574
	\$2,435,084	\$2,166,177

CAPE BRETON DEVELOPMENT CORPORATION—Continued

NOTES TO FINANCIAL STATEMENTS—COAL DIVISION
DECEMBER 31, 1970—Continued

Coal inventories are valued at the average price obtainable on the open market, which is less than cost. In accordance with the consistent policy of the Corporation, any losses which probably will be sustained on the conversion of coking coal to coke will be recognized in the accounts as they are incurred. Inventories of coke and by-products are valued at estimated realizable values, which are less than cost.

4. As the cost of the acquisition of fixed assets expropriated from the Companies has not been determined, no value has been included in the accounts for them.

The Treasury Board of Canada has indicated that depreciation should not be provided in determining mining losses under the Act; accordingly, no depreciation has been charged against operations in the attached financial statements. In prior years, a charge for depreciation was made in determining operating losses but reversed for purposes of determining mining losses. The 1969 figures have been adjusted to a basis comparable with 1970.

5. This balance represents the net proceeds of sale of the coal stocks expropriated from the Companies on March 30, 1968.

6. The Coal Division has made the following commitments:

- As at December 31, 1970, major purchase commitments totalling approximately \$1,870,000 had been made for capital items.
- To purchase U.S. coal for blending at the coke ovens at a cost of approximately \$21,000,000 between January 1, 1971, and March 31, 1973.
- To complete two years of a charter for shipping coal at a cost not to exceed \$1,500,000 per year.
- To purchase from Sydney Steel Corporation the land occupied by and adjacent to the coke ovens at a price to be determined in accordance with an agreement dated April 30, 1968.
- Subsequent to December 31, 1970, the Corporation has entered into a contract for the refurbishing of No. 5 Battery of the coke ovens at an estimated cost of \$1,740,000 and is negotiating a contract covering the construction of a coke screening plant. Cost of this plant is estimated at \$550,000. Further refurbishing is being contemplated.
- A claim of approximately \$125,000 has been made against the Corporation in connection with a shipping contract. The Corporation has reclaimed from the carrier and the matter is presently under arbitration.

7. During the year, coking coal produced by the Corporation has been transferred to the coke ovens operation at prices calculated to be equivalent to the cost (F.O.B. Eastern Seaboard) of coking coal from American sources, which is lower than the Corporation's cost of production.

8. The Corporation is obligated to meet coking requirements under two contracts which expire on March 31, 1973, and April 30, 1973. In 1971 the requirement under these two contracts is a maximum of 620,000 tons. It is doubtful whether the Corporation can meet this requirement from its own production. The current market price of coke is substantially higher than the agreed contract price for most of this tonnage.

9. The unfunded actuarial liability of the Cape Breton Development Corporation Non-Contributory Pension Plan was \$10,625,990 at March 31, 1968. An adjustment to the Plan approved by the Treasury Board on January 18, 1970, resulted in an increase in the unfunded liability of \$2,811,779.

No provision for this liability has been included in the accounts as at December 31, 1970. The recommended minimum annual payment into the fund is \$1,137,449. During the current year, pension costs exceeded this amount. It is anticipated that when current annual pension costs are less than the recommended annual payment necessary to fund this liability, a fund will be created.

10. Total remuneration of directors, as directors or officers of the Corporation (Coal Division and Industrial Development Division), for the year was \$69,650.

11. Under Section 19(1)(b) of The Cape Breton Development Corporation Act, the Corporation is entitled to receive statutory grants from Canada up to a maximum of \$25,000,000. Since the inception of the Corporation, grants have been received totalling \$16,071,021, of which \$15,530,921 was for capital assets and \$540,100 was for expropriation expenses.

Coal Division

SCHEDULE I

SCHEDULE OF MINING COSTS

FOR THE YEAR ENDED DECEMBER 31, 1970

	1970	1969
Wages.....	\$17,557,532	\$18,257,764
Wages' surcharges.....	4,360,843	4,537,541
Repairs.....	3,632,443	3,304,800
Materials and supplies.....	2,400,657	2,995,378
Administration.....	2,435,164	2,074,376
General expenses.....	2,189,874	1,996,779
Power.....	1,589,915	1,448,815
Pensions.....	1,586,491	1,192,653
Washing costs.....	862,164	570,582
Salaries.....	799,256	813,162
Salaries' surcharges.....	87,001	96,958
	\$37,501,340	\$37,288,808

SCHEDULE II

SCHEDULE OF COKE OVEN COSTS

FOR THE YEAR ENDED DECEMBER 31, 1970

	1970	1969
Cost of coal carbonized		
Number 26 Colliery coal.....	\$ 7,787,991	\$ 4,686,371
U.S. low volatile coal.....	3,396,542	3,066,601
U.S. high volatile coal.....	2,999,624	4,007,297
	14,184,157	11,760,269
Operating costs		
Wages.....	2,049,658	1,487,570
Wages' surcharges.....	568,963	392,646
Repairs.....	484,771	399,144
Materials and supplies.....	511,874	231,923
Administration.....	368,600	339,875
General expenses.....	517,394	403,542
Power.....	179,032	182,613
Salaries.....	79,285	72,675
Salaries' surcharges.....	9,889	9,667
Tar expenses.....	83,210	
	4,852,676	3,519,655
Coke oven production costs.....	19,036,833	15,279,924
Less: Sales of by-products.....	1,313,802	1,631,839
Coke oven costs (Notes 7 and 8).....	\$17,723,031	\$13,648,085

CAPE BRETON DEVELOPMENT CORPORATION—Continued

SCHEDULE III

SCHEDULE OF NET INCOME
ON OPERATION OF DEVCO RAILWAY
FOR THE YEAR ENDED DECEMBER 31, 1970

	1970	1969
Income.....	\$2,685,180	\$2,374,632
Costs		
Maintenance of way.....	268,874	310,910
Maintenance of equipment.....	283,628	332,861
Transportation.....	955,475	981,793
Traffic.....	2,479	2,928
General expenses.....	414,971	417,032
	1,925,427	2,045,524
Net income.....	\$ 759,753	\$ 329,108

Industrial Development Division

(Established by the Cape Breton Development Corporation Act)

BALANCE SHEET—AS AT DECEMBER 31, 1970

ASSETS	1970	1969
Current		
Cash.....	\$ 1,474,067	\$1,713,344
Accounts and interest receivable.....	316,981	26,512
Recoverable from Province of Nova Scotia (Notes 12 and 13).....	96,357	1,098,704
Short-term loans (Note 2).....	7,300,000	1,500,000
	9,187,405	4,338,560
Capital assets		
Investment in and loans to Darr (Cape Breton) Limited (Notes 2 to 6).....	3,523,724	1,737,000
Other loans (Note 2).....	3,148,007	2,761,879
Capitalized interest on loans.....		48,262
Properties.....	189,459	186,377
Expenditures on Industrial Parks.....	113,858	35,486
	6,975,048	4,769,004
	\$16,162,453	\$9,107,564

LIABILITIES

Current		
Accounts payable.....	\$ 395,419	\$ 148,090

EQUITY

Grants for capital assets		
Received from Canada (Notes 12 and 13).....	12,795,000	5,395,000
Received or recoverable from the Province of Nova Scotia (Notes 12 and 13).....	2,325,016	2,089,668
	15,120,016	7,484,668
Excess of operating grants over net expenses.....	647,018	1,474,806
	15,767,034	8,959,474
	\$16,162,453	\$9,107,564

The notes to the financial statements are an integral part thereof.

On behalf of the Board

R. B. CAMERON

Director

R. ORD

Director

OPERATING STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 1970

	1970	1969
Operating expenses		
Project grants.....	\$ 302,203	\$4,140,731
Professional fees.....	236,567	300,905
Salaries and directors' fees.....	272,214	218,712
Office and miscellaneous expense.....	63,744	48,306
Travelling expenses.....	38,744	48,617
Promotion expenses.....	14,901	48,589
Scholarships.....	89,180	49,541
Net cost of operations—Point Edward site (Schedule I).....	298,585	85,647
	1,316,138	4,941,048
Deduct: Interest received and receivable (Note 7).....	320,910	112,175
Net operating expenses.....	995,228	4,828,873
Add: Provision for estimated unrecoverable loans.....	2,839,000	
Net expenses for year.....	\$3,834,228	\$4,828,873

ANALYSIS OF OPERATING GRANTS

FOR THE YEAR ENDED DECEMBER 31, 1970

Excess (deficiency) of grants recovered over net expenses to January 1.....	\$1,474,806	\$(195,945)
Operating grants received in year from Canada (Notes 12 and 13).....	1,640,000	4,890,000
Operating grants received or receivable in year from Nova Scotia (Notes 12 and 13).....	1,366,440	1,609,624
	4,481,246	6,303,679
Net expenses for year.....	3,834,228	4,828,873
Excess of operating grants over net expenses to December 31.....	\$ 647,018	\$1,474,806

The notes to the financial statements are an integral part thereof.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1970

1. The Cape Breton Development Corporation was established on October 1, 1967. Its objective is to stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry. Included in this objective is the promotion of industrial development on Cape Breton Island and, in concert with the Department of Regional Economic Expansion and the Province of Nova Scotia, the improvement of opportunities for productive employment.
2. As at December 31, 1970, the Industrial Development Division had signed agreements which committed the Corporation to expenditures of approximately \$5,315,000 over and above the amounts included in the financial statements at that date. The Corporation has agreed to guarantee financing to its subsidiary, Darr (Cape Breton) Limited, to a maximum of \$4,250,000, part of which has been advanced, and the balance is included in the commitments noted above.

The Corporation has also indicated its willingness to guarantee bank or other loans for another project up to \$30,000,000. Formal agreements to implement this guarantee have not yet been completed. In the meantime, the Corporation has made temporary loans of \$7,300,000.

CAPE BRETON DEVELOPMENT CORPORATION—Concluded

Industrial Development Division—Concluded

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1970—Concluded

3. During the year, the Corporation acquired beneficial ownership of all outstanding shares of Darr (Cape Breton) Limited. The financial statements of the two companies have not been presented on a consolidated basis for the reason that their operations are of a completely different nature and it was considered that consolidated statements would not be appropriate.
4. Darr (Cape Breton) Limited is constructing a motel, office and apartment building in Sydney which was not completed at December 31, 1970. As at December 31, 1970, it had accumulated \$57,945 of expenses which had been set up as "deferred expenses" in its balance sheet. The company showed no profit or loss for the year, or since the date of acquisition of the controlling interest by Cape Breton Development Corporation.
The Corporation holds mortgages on the building as security for its advances to Darr (Cape Breton) Limited, totalling \$3,523,474, which are payable on demand. Other encumbrances registered against the property by suppliers to the contractor amounted to \$67,779.
5. The Corporation has accrued interest of \$258,711 on advances made to Darr (Cape Breton) Limited. At December 31, 1970, full provision was made against this interest and, therefore, no income is included in the records of the Corporation relating to the subsidiary.
6. Legal proceedings have been instituted against Darr (Cape Breton) Limited and Cape Breton Development Corporation by Atlific Distributors Limited, Atlific Administration Ltee. and Atlific (Sydney) Limited, claiming specific performance of an alleged lease agreement relating to the occupation of a motel at Sydney and payments of sums totalling approximately \$500,000. There are alternate conclusions seeking the payment of approximately \$520,000 plus damages in the event recourse to specific performance should be denied. The company and the Corporation deny all aspects of the claim and discussions respecting same are in progress.
In the event that the said claim for special damages of \$500,000 is allowed against the company and/or the Corporation, it is anticipated that title of Darr (Cape Breton) Limited to motel furnishings, equipment, improvements and supplies having an estimated value of \$400,000 will be confirmed.
7. The total of interest received and receivable is after provision for estimated unrecoverable interest charges of \$490,685.
8. The Corporation had entered into an agreement for grants and financing totalling \$1,760,000 in connection with a project. In the opinion of the Corporation's legal advisors, the applicant breached the agreement. As a result, the original agreement is considered to have been cancelled and no funds have been advanced nor are considered to be committed.
9. Mechanics' liens totalling \$44,967 have been registered against a building which the Corporation is repossessing. In the opinion of the Corporation's legal counsel, these liens are not enforceable.
10. On December 1, 1969, Cape Breton Development Corporation took occupation of and assumed managerial responsibility for the Point Edward Establishment, which up to that time had been managed and operated by the Department of Transport. No take-over agreement has been signed, no transfer of title has been made, and no amount has been set up on the records for any potential asset or liability.

11. Total remuneration of directors, as directors or officers of the Corporation (Coal Division and Industrial Development Division), for the year was \$69,650.
12. Under an agreement dated June 13, 1967, between the Government of Canada and the Province of Nova Scotia, Canada and Nova Scotia agreed to make available to the Corporation for industrial development purposes \$20,000,000 and \$10,000,000 respectively. Pursuant to this agreement, one-third of the expenditures on capital assets and one-third of normal operating expenses (less income) of the Industrial Development Division have been shown as recoverable from the Province of Nova Scotia.
13. Since the inception of the Corporation, statutory grants from Canada under Section 24 of the Cape Breton Development Corporation Act amount to \$19,932,900 of the \$20,000,000 referred to in Note 12. Of this amount, \$12,795,000 was for capital assets and \$7,137,900 for operating purposes.
During the same period, total grants received or receivable from Nova Scotia amounted to \$5,703,003.

SCHEDULE I

ANALYSIS OF OPERATING INCOME AND EXPENSE

POINT EDWARD SITE

FOR THE YEAR ENDED DECEMBER 31, 1970

Income		
Rentals—land and building.....	\$ 74,228	
Steam.....	208,662	
Maintenance services.....	116,785	
Water.....	42,794	
Fire inspection services.....	32,915	
Berthage and wharfage.....	26,189	
Miscellaneous.....	13,035	\$514,608
Expenses		
Salaries and wages.....	423,568	
Payroll surcharges.....	31,710	
Materials and supplies.....	238,479	
Repairs—land, buildings and equipment.....	10,834	
Power, taxes, etc.....	81,641	
General.....	8,590	
Provision for doubtful accounts.....	71,331	
	866,153	
Less: Adjustment of prior year's expenses.....	52,960	813,193
Net cost of operations.....		\$298,585

CENTRAL MORTGAGE AND HOUSING CORPORATION

BALANCE SHEET—DECEMBER 31, 1970

with comparative figures for 1969)

STATEMENT I

ASSETS			LIABILITIES		
	1970	1969		1970	1969
Cash.....	\$ 2,190,524	\$ 10,621,751	Accounts Payable and Accrued Liabilities:		
Accounts Receivable:			Due to the Receiver General:		
Due from the Minister.....	9,937,850	5,142,212	Income Tax.....	\$ 552,123	\$ 2,584,539
Other.....	222,834	226,598	Excess in Reserve Fund.....	11,586,947	12,646,467
Other Assets.....	2,617,670	2,747,232	Other.....	8,247,395	5,779,889
Loans.....	4,602,715,411	4,063,920,798	Deposits, Contractors' Holdbacks and Deferred Income.....	8,404,404	8,433,051
Investment under Federal-Provincial Agreements.....	232,539,951	207,828,265	Borrowings from the Government of Canada.....	4,898,034,689	4,341,370,298
Real Estate			Deferred Profits—on sales of real estate.....	23,842,022	26,899,105
at cost, less accumulated depreciation (1970—\$22,574,349; 1969—\$20,820,381).....	51,661,888	51,493,166	Reserve Fund—Statement III.....	5,000,000	5,000,000
Agreements for Sale and Mortgages arising from sales of real estate, at cost, including accrued interest.....	74,381,956	81,944,474	Capital—Authorized and fully paid by the Government of Canada..	25,000,000	25,000,000
Business Premises, Office Furniture and Equipment at cost, less accumulated depreciation (1970—\$4,396,354; 1969—\$4,097,388)	4,399,496	3,788,853			
	<u>\$4,980,667,580</u>	<u>\$4,427,713,349</u>		<u>\$4,980,667,580</u>	<u>\$4,427,713,349</u>
Assets of the Insurance and Guarantee Funds.....	\$ 288,632,124	\$ 261,757,390	Reserves of the Insurance and Guarantee Funds.....	\$ 288,632,124	\$ 261,757,390

H. W. HIGNETT
PresidentLEONARD G. PESKETT, C.A.
Chief Accountant

CENTRAL MORTGAGE AND HOUSING CORPORATION—*Concluded*

STATEMENT OF NET INCOME

STATEMENT II

	Year ended December 31, 1970	Year ended December 31, 1969
Loans:		
Interest earned from borrowers.....	\$274,264,475	\$237,762,425
Interest charged by the Government of Canada.....	238,055,427	202,959,221
	\$36,209,048	\$34,803,204
Federal-Provincial Agreements:		
Interest earned on agreements.....	11,243,188	9,409,453
Interest charged by the Government of Canada.....	11,139,400	8,946,880
	103,788	462,573
Agreements for Sale and Mortgages:		
Interest earned from purchasers.....	4,699,539	5,026,057
Interest charged by the Government of Canada.....	1,082,297	1,179,065
	3,617,242	3,846,992
Real Estate—Corporation Owned:		
Rental revenue from tenants.....	10,067,309	9,420,026
Maintenance and other property expense, including interest charged by the Government of Canada (1970—\$2,030,798; 1969—\$2,026,708).....	11,218,067	10,605,211
	(1,150,758)	(1,185,185)
Application Fees earned on Mortgage Loans.....	3,043,906	2,929,620
Profit on Disposal of Corporation Owned Real Estate.....	628,977	743,143
Fees earned for Services to Insurance Funds.....	592,555	622,842
Fees earned for Services to Government Departments.....	1,062,101	988,625
Interest earned on Government of Canada Short Term Securities.....	618,450	471,797
Other Income.....	304,515	236,161
	45,029,824	43,919,772
Less: Administrative Expenses:		
Salaries and staff benefits.....	19,369,495	17,623,287
Other.....	7,208,671	5,505,971
	26,578,166	23,129,258
Losses on Insured Corporation Loans.....	34,832	33,089
	26,612,998	23,162,347
Net Income before Income Tax.....	18,416,826	20,757,425
Income Tax.....	9,497,000	11,027,000
Net Income, transferred to Reserve Fund.....	\$ 8,919,826	\$ 9,730,425

RESERVE FUND

STATEMENT III

	1970	1969
Balance, January 1.....	\$5,000,000	\$5,000,000
Net income for the year.....	8,919,826	9,730,425
Profits realized on sales of assets acquired without cost from the Government of Canada.....	2,667,121	2,916,042
	16,586,947	17,646,467
Excess over statutory limitation, trans- ferred to the credit of the Receiver General.....	11,586,947	12,646,467
Balance, December 31.....	\$5,000,000	\$5,000,000

NOTES:

Expenses include:

Depreciation.....	\$2,182,276	\$1,880,443
Directors' remuneration.....	\$ 70,928	\$ 70,176

AUDITORS' REPORT

TO THE MINISTER RESPONSIBLE TO PARLIAMENT FOR
CENTRAL MORTGAGE AND HOUSING CORPORATION

We have examined the balance sheet of Central Mortgage and Housing Corporation as at December 31, 1970 and the statements of net income, reserve fund and insurance and guarantee fund for the year ended on that date. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, proper books of account have been kept and the transactions of the Corporation that have come under our notice have been within the powers of the Corporation.

In our opinion, the accompanying statements are in agreement with the books of account of the Corporation and present a true and fair view of the state of affairs of the Corporation as at December 31, 1970 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

JEAN VALIQUETTE, C.A.
of the firm Maheu, Noël, Anderson,
Valiquette & Associés

JOHN D. MORRISON, C.A.
of the firm
Clarkson, Gordon & Co.

Ottawa, February 18, 1971

THE COMPANY OF YOUNG CANADIANS

(Established by the Company of Young Canadians Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 75,805	\$175,872	Accounts payable and accrued liabilities.....	\$ 50,253	\$ 90,915
Short-term investments.....	850,000	100,000	Accrued volunteer honoraria.....	66,402	87,962
Advances to staff and volunteers.....	25,302	32,986	Surplus:		
Prepaid expense.....	3,153	4,660	Balance at beginning of year.....	134,641	(97,050)
			Excess of Income over Expense for the year, per Statement of Income and Expense.....	702,964	238,226
				837,605	141,176
			Less: Remittance of trust funds recorded as proprietary equity in prior years.....		6,535
			Balance at end of year.....	837,605	134,641
	\$954,260	\$313,518		\$954,260	\$313,518

Certified correct:

CLAUDE LORTIE

Financial Administrator

Approved:

PETER D. BRODHEAD

Executive Director

I have examined the above Balance Sheet and related Statement of Income and Expense and have reported thereon under date of June 14, 1971 to the Secretary of State of Canada.

A. M. HENDERSON

Auditor General of Canada

THE COMPANY OF YOUNG CANADIANS—*Concluded*STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, June 14, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME		
Payment received pursuant to Secretary of State Vote 70 (Vote 48 in 1970).....	\$1,900,000	\$1,900,000
Interest.....	38,882	43,746
	<u>1,938,882</u>	<u>1,943,746</u>
EXPENSE		
Staff salaries and benefits (including remuneration of Executive Officer, \$20,730).....	428,791	457,741
Volunteers' allowances and benefits.....	498,194	730,942
Services provided by individuals and firms:		
Technicians and Advisers..... \$21,019		28,797
Public relations and advertising..... 15,380		26,488
Contributions to special programs..... 15,000		24,385
Accounting, legal fees, etc..... 7,362		22,052
Translation and audit fees....		17,675
	<u>58,761</u>	<u>119,397</u>
Transportation and Travel.....	101,810	150,052
Program support—including office expense:		
Rental of premises and equipment..... 57,420		73,066
Printing, stationery and supplies..... 18,916		34,123
Miscellaneous..... 7,101		12,567
	<u>83,437</u>	<u>119,756</u>
Recruitment, training and conferences (including remuneration to Members of the Council, 1971—\$2,780; 1970—\$3,900).....	34,278	46,933
Communications.....	28,271	54,856
Purchase of motor vehicles, furniture and equipment—net.....	2,376	25,843
	<u>1,235,918</u>	<u>1,705,520</u>
Excess of Income over Expense.....	\$ 702,964	\$ 238,226

THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sir,

I have examined the accounts and financial transactions of The Company of Young Canadians for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

CROWN ASSETS DISPOSAL CORPORATION

(Established by the Surplus Crown Assets Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS			LIABILITIES		
	1971	1970		1971	1970
Cash.....	\$ 271,429	\$ 10,052	GENERAL ACCOUNT		
Due from Agency Account.....	115,585	57,626	Accounts payable and accrued liabilities	\$ 51,720	\$ 48,046
Accounts receivable.....	2,063	2,176	Due to Receiver General for Canada....	37,357	
				89,077	48,046
			Surplus:		
			Balance at beginning of year.....	\$ 21,808	100,000
			Add: Excess of income over expense for the year, per Statement of Income and Expense....	490,549	(78,192)
				512,357	21,808
			Deduct: Payable to the Receiver General for Canada (remitted \$175,000; due as shown above, \$37,357).....	212,357	
			Balance at end of year.....	300,000	21,808
	\$ 389,077	\$ 69,854		\$ 389,077	\$ 69,854
Cash.....	\$ 229,277	\$ 274,984	AGENCY ACCOUNT		
Deposit with Receiver General for Canada	500,000	500,000	Accounts payable and accrued liabilities	\$ 17,933	\$ 36,767
Accounts receivable.....	\$170,814	33,006	Advance payments by purchasers.....	221,479	251,023
Less: Allowance for doubtful accounts.....	330	330	Security deposits by purchasers.....	68,914	57,520
	170,484	32,676	Due to General Account.....	115,585	57,626
Accrued income.....	11,099	18,876	Equity of Canada and others (Schedule "A").....	12,592,958	9,227,934
Receivable under long-term interest-bearing sales agreements.....	12,106,009	8,804,334			
	\$13,016,869	\$9,630,870		\$13,016,869	\$9,630,870

Certified correct:

L. M. MONDOR
Comptroller

Approved:

JEAN MIQUELON
President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 20, 1971, to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

CROWN ASSETS DISPOSAL CORPORATION—Concluded**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME		
Portion retainable by the Corporation from net sales and other income earned on behalf of:		
Canada.....	\$1,709,054	\$1,138,309
Others.....	44,700	55,110
	<u>\$1,753,754</u>	<u>1,193,419</u>
EXPENSE		
Administrative and office salaries, including \$97,743 for executive officers (97,125 in 1970)	917,316	965,776
Employee benefits.....	84,298	84,284
Rent.....	75,821	69,654
Communications.....	61,336	57,030
Printing, stationery and office supplies.....	33,217	27,134
Travel.....	29,827	22,154
Office furniture, equipment, repairs and upkeep.....	26,946	18,610
Data processing.....	14,544	15,014
Advertising and publicity	13,197	5,523
Moving and staff removal	3,060	2,880
Sundry.....	1,957	486
Professional and special services.....	1,686	3,066
	<u>1,263,205</u>	<u>1,271,611</u>
Excess of Income over Expense.....	\$ 490,549	\$ (78,192)

SCHEDULE "A"**SUMMARY OF TRANSACTIONS IN AGENCY ACCOUNT
DURING THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Balance at beginning of year, relating to:		
Canada.....	\$ 9,180,762	\$ 7,761,440
Others.....	47,172	82,129
	<u>\$ 9,227,934</u>	<u>7,843,569</u>
Add:		
Sales made on behalf of:		
Canada.....	21,914,404	15,962,701
Less: Payment for equity interest of third party in property sold.....		1,616,746
	<u>21,914,404</u>	<u>14,345,955</u>
Others.....	447,217	556,874
Interest earned.....	675,934	550,165
	<u>23,037,555</u>	<u>15,452,994</u>
Less: Sundry direct costs relating to sales.....	56,119	46,216
	<u>22,981,436</u>	<u>15,406,778</u>
	<u>32,209,370</u>	<u>23,250,347</u>

Deduct:

Portion retainable by the Corporation from net sales and other income earned.....	1,753,754	1,193,419
Remittances during year to:		
Receiver General for Canada.....	17,425,515	12,292,953
Others.....	437,143	536,041
	<u>19,616,412</u>	<u>14,022,413</u>
Balance at end of year relating to:		
Canada.....	12,580,633	
Others.....	12,325	
	<u>\$12,592,958</u>	<u>\$ 9,227,934</u>

AUDITOR GENERAL OF CANADA

Ottawa, May 20, 1971.

THE HONOURABLE J. A. RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Crown Assets Disposal Corporation for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED
(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT MARCH 31, 1971
(with comparative figures as at March 31, 1970)

ASSETS		1971	1970	LIABILITIES		1971	1970
Cash.....		\$103,442	\$ 725,928	Accounts payable.....		\$139,694	\$ 142,418
Accounts receivable:				Accrued retroactive salary increases.....		69,347	
Government departments and agencies.....	\$105,856			Due to Canada:			
Others.....	11,671	117,527	82,650	Unexpended balance of advances from appropriation.....			59,467
Travel advances.....		6,768	14,546	Advance payments on contracts.....	24		614,145
Prepaid expenses.....		259	362	Contractors' deposits on plans and specifications.....		18,900	7,425
Contractors' security deposits (contra):				Contractors' security deposits (contra).....		238,136	193,600
Cash.....	152,636		154,200	Capital stock—			
Bonds.....	85,500		39,400	Authorized—1,000 shares of no par value..			
		238,136	193,600	Issued — 31 shares fully paid.....		31	31
		\$466,132	\$1,017,086			\$466,132	\$1,017,086

NOTE: At March 31, 1971 the Company had in its custody Crown-owned office furniture and machines, and other equipment costing \$204,022.

Approved on behalf of the Board
A. G. BLAND
President
H. L. MEUSER
Director

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of May 26, 1971 to the Minister of National Defence.
A. M. HENDERSON
Auditor General of Canada.

DEFENCE CONSTRUCTION (1951) LIMITED—*Concluded*STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, May 26, 1971.

(with comparative figures for the year ended March 31, 1970)

	1971	1970
EXPENSE—		
Salaries and living allowances (including executive officers \$89,387).....	\$3,723,234	\$3,636,354
Employee benefits.....	291,527	257,184
Travel and removal.....	210,934	209,211
Office accommodation.....	90,721	90,586
Telephone and telegraph.....	57,708	49,683
Professional services.....	34,456	19,997
Supplies, materials and equipment for Regional Emergency Government Headquarters.....	32,965	28,001
Printing, stationery and office.....	30,120	32,747
Advertising.....	28,275	18,628
Accounting and cheque issue services—contracts..	26,000	16,000
Postage, express and freight	21,503	15,948
Furniture and fixtures.....	7,486	4,250
Equipment.....	4,402	1,356
Other.....	5,505	5,203
	<u>\$4,564,836</u>	<u>4,385,148</u>
INCOME—		
Reimbursements for costs of engineering and administrative services on contracts of departments and agencies of the Canadian and other governments....	2,332,963	2,219,045
Forfeiture of deposits on plans and specifications..	475	350
Other.....	109	220
	<u>2,333,547</u>	<u>2,219,615</u>
Net expense.....	<u><u>\$2,231,289</u></u>	<u><u>\$2,165,533</u></u>
Net expense provided for by—		
National Defence Vote 35 (Vote 55 in 1969–70).....	\$2,195,289	\$2,135,533
Government departments which provided services without charge.....	36,000	30,000
	<u>\$2,231,289</u>	<u>\$2,165,533</u>

THE HONOURABLE DONALD S. MACDONALD,
MINISTER OF NATIONAL DEFENCE,
OTTAWA.

Sir:

I have examined the accounts and financial statements of Defence Construction (1951) Limited for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the operations of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO AVIATION LIMITED

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AT DECEMBER 31, 1970

(with comparative figures at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Current Assets:			Current Liabilities:		
Cash.....	\$ 45,828	\$ 45,761	Accounts payable.....	\$ 25,190	\$ 21,925
Accounts receivable:			Capital:		
Eldorado Nuclear Limited.....	29,476	23,831	Capital Stock:		
Northern Transportation Company Limited.....	17,906	6,567	Authorized—50,000 shares of \$1 each		
Other.....	10,031	4,566	Issued—28,006 shares, fully paid.....	28,006	28,006
	57,413	34,964	Surplus:		
Operating supplies, at cost.....	77,167	69,815	Balance at January 1.....	254,391	254,391
Prepaid insurance.....	31,957	26,043	Profit on sale of capital assets.....	2,648	
Total Current Assets.....	212,365	176,583	Balance at December 31.....	257,039	254,391
Capital Assets, at cost:					
Aircraft, including major spare parts.....	999,947	1,010,103			
Shop, hangar, and loading equipment, etc.....	46,521	46,416			
Office furniture and equipment.....	9,752	9,752			
	1,056,220	1,066,271			
Less: Accumulated depreciation.....	958,350	938,532			
	97,870	127,739			
	\$ 310,235	\$ 304,322		\$310,235	\$304,322

Approved on behalf of the Board

W. M. GILCHRIST

Director

A. B. CAYWOOD

Director

I have examined the above Balance Sheet and the related Statement of Recoverable Expense and have reported thereon under date of March 4, 1971 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON

Auditor General of Canada

ELDORADO AVIATION LIMITED—Concluded**STATEMENT OF RECOVERABLE EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970**

(with comparative figures for the year ended December 31, 1969)

	1970	1969
Salaries and wages.....	\$407,315	\$384,679
Employee benefits.....	43,901	40,408
Supplies.....	176,165	195,885
Repairs.....	163,797	137,754
Hangar expense.....	47,309	48,191
Insurance.....	37,607	39,234
Depreciation.....	30,171	31,872
Landing fees.....	14,788	16,327
Travel.....	2,202	3,211
Miscellaneous.....	13,191	14,503
	936,446	912,064
Miscellaneous income.....	34,087	39,978
Net expense.....	\$902,359	\$872,086
NOTE: The above net expense was recovered from:		
Eldorado Nuclear Limited.....	\$716,140	\$736,895
Northern Transportation Company Limited.....	186,219	135,191
	\$902,359	\$872,086

AUDITOR GENERAL OF CANADA

Ottawa, March 4, 1971.

THE HONOURABLE J. J. GREENE,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Aviation Limited for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of recoverable expense, give a true and fair view of the expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ELDORADO NUCLEAR LIMITED*(Incorporated under the Canada Corporations Act)***BALANCE SHEET AT DECEMBER 31, 1970***(with comparative figures at December 31, 1969)*

ASSETS	1970	1969	LIABILITIES	1970	1969
Current Assets:			Current Liabilities:		
Cash.....	\$ 235,914	\$ 478,309	Accounts payable.....	\$ 6,896,596	\$ 5,128,582
Short-term bank deposits.....	2,000,000		Loans from Canada due within one year (Note 4).....	4,392,314	2,600,000
Accounts receivable.....	2,624,272	1,187,012	Advance payments in respect of concentrates to be delivered.....	1,570,972	2,016,278
Advances in respect of concentrates to be received.....	932,847	1,192,154		12,859,882	9,744,860
Concentrates and refinery products valued at lower of cost or realizable value.....	35,092,117	27,648,531	Advance payments in respect of concentrates to be delivered in later years.....	2,886,444	3,690,240
Operating and general supplies, at cost	3,169,629	3,548,543	Deferred accounts in respect of purchase and development programs.....	1,025,661	1,708,318
Prepaid expenses.....	223,013	203,791	Loans from Canada (Note 4).....	20,849,764	8,633,407
	44,277,792	34,258,340	Capital:		
Deferred accounts receivable in respect of concentrates delivered (Note 1).....	4,999,396	5,950,125	Capital stock:		
Advances in respect of concentrates to be received in later years.....		932,847	Authorized—110,000 shares of no par value		
	4,999,396	6,882,972	Issued—70,500 shares, fully paid.....	6,586,080	6,586,080
Investments and Loans:			Retained earnings.....	41,797,750	44,406,243
Investments in wholly-owned subsidiary companies, at cost (Note 2).....	187,153	187,153		48,383,830	50,992,323
Employees' housing loans.....	89,282	128,132			
Municipal Corporation of Uranium City and District, 5% to 8½% debentures, maturing 1975–88.....	753,815	817,655			
	1,030,250	1,132,940			
Unamortized Expense:					
Pre-production and mine development costs.....	7,742,342	6,059,499			
Excess of costs and expenses over sales of concentrates procured from other producers (Note 3).....	622,938	1,281,504			
	8,365,280	7,341,003			
Capital Assets:					
Property, plant and equipment, at cost	75,122,282	71,989,058			
Less: Accumulated depreciation.....	47,789,419	46,835,165			
	27,332,863	25,153,893			
	\$86,005,581	\$74,769,148		\$86,005,581	\$74,769,148

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
DirectorW. F. JAMES
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 1, 1971 to the Minister of Energy, Mines and Resources.

A. M. HENDERSON
Auditor General of Canada

ELDORADO NUCLEAR LIMITED—Continued**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970**

(with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME:		
Sales—Company's products and services	\$5,637,284	\$3,760,781
EXPENSE:		
Cost of products and services sold.....	6,180,593	3,432,953
Scientific research.....	623,199	696,436
Administration.....	331,711	421,345
Exploration.....	62,477	392,346
Marketing.....	266,995	197,108
	<u>7,464,975</u>	<u>5,140,188</u>
Net loss from operations.....	1,827,691	1,379,407
Other Income and Expense:		
Income arising from the ore procure- ment program.....	655,709	185,664
Interest and other non-operating in- come.....	104,545	267,461
	<u>760,254</u>	<u>453,125</u>
Less:		
Interest on loans from Canada.....	1,473,667	233,407
Other non-operating expense.....	67,389	59,096
	<u>1,541,056</u>	<u>292,503</u>
Net other expense.....	780,802	(160,622)
Net loss.....	\$2,608,493	\$1,218,785

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF SALES AND COSTS
OF URANIUM CONCENTRATES
PROCURED FROM OTHER PRODUCERS
FOR THE YEAR ENDED DECEMBER 31, 1970**

Sales of concentrates.....	\$15,522,831
Cost of concentrates sold.....	<u>14,208,556</u>
	1,314,275
Amortization of excess of costs and expenses over sales of concentrates procured from other producers.....	658,566
Net income to Company operations.....	<u>\$ 655,709</u>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1970**

(with comparative figures for the year ended December 31, 1969)

	1970	1969
Balance at January 1.....	\$44,406,243	\$45,625,028
Net loss for the year.....	<u>2,608,493</u>	<u>1,218,785</u>
Balance at December 31.....	\$41,797,750	\$44,406,243

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS**1. Deferred Accounts Receivable**

These are receivable under a contract which provides for payment to be made following shipment of products as required during the period 1972-75.

2. Subsidiary Companies

The assets, liabilities, income and expense of the Company's two wholly-owned subsidiaries, Eldorado Aviation Limited and Northern Transportation Company Limited have not been included in the financial statements of Eldorado Nuclear Limited.

The net expenses of Eldorado Aviation Limited are recovered from Eldorado Nuclear Limited and Northern Transportation Company Limited. The aggregate undistributed surplus of Northern Transportation Company Limited as at December 31, 1970 amounted to \$7,820,314.

All three companies are Crown corporations as defined by section 76(c) of the Financial Administration Act, and as such each is required to report annually to the appropriate Minister in compliance with the provisions of that Act.

3. Excess of Costs and Expenses over Sales of

Concentrates procured from other Producers

The balance of \$622,938 will be amortized over the remaining deliveries of concentrates to be made to the United Kingdom Atomic Energy Authority, scheduled for completion by February 29, 1972.

4. Loans from Canada

In the fiscal years 1968-69, 1969-70 and 1970-71 the Company has been authorized to borrow up to aggregate amounts not exceeding \$35,000,000 subject to certain terms and conditions prescribed by the Governor in Council. Of this amount \$26,200,000 has been borrowed and a further \$5,300,000 is available to the Company, the balance of \$3,500,000 authorized in 1969-70 is no longer available. A total of \$2,427,669 has been repaid in respect of the 1968-69 and 1969-70 borrowings and \$4,392,314, including interest of \$666,120 is repayable in 1971. The remainder of \$20,849,764, including interest of \$803,627 is repayable by December 31, 1975.

5. Government of Canada Stockpile Program

The Treasury Board, with the approval of the Governor in Council, has granted authority for Eldorado Nuclear Limited to purchase and stockpile uranium bearing concentrates for the Government of Canada. At December 31, 1970 the Company was the custodian of concentrates thus acquired at a cost of \$101,178,132. The cost of these concentrates, being chargeable to parliamentary appropriations, is therefore not included in the accounts of the Company.

6. Supplementary Information

The accounts for 1970 include the following: depreciation, \$1,005,038; and remuneration of directors as directors, officers or employees of the Company, \$46,000.

ELDORADO NUCLEAR LIMITED—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, March 1, 1971.

THE HONOURABLE J. J. GREENE,
MINISTER OF ENERGY, MINES AND RESOURCES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Eldorado Nuclear Limited for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

EXPORT DEVELOPMENT CORPORATION*(Established by the Export Development Act)***BALANCE SHEET AS AT DECEMBER 31, 1970***(with comparative figures as at December 31, 1969)*

ASSETS	Dec. 31,		LIABILITIES	Dec. 31,	
	1970	1969		1970	1969
Current:			Current:		
Cash and short-term deposits.....	\$ 7,688,416	\$ 2,682,058	Accounts payable.....	\$ 176,387	\$ 112,794
Short-term investments and accrued interest..	3,608,902	5,789,459	Policyholders' premium deposits.....	163,140	122,150
Premiums and other receivables.....	1,238,921	583,163	Due to Canada.....	3,365,399	3,266,999
Notes and other receivables in respect of transactions under Section 29 of the Act:			Loans from Canada:		
Maturing within one year \$27,028,474		32,745,670	Principal repayable within		
Interest accrued.....	5,000,554	4,500,763	one year.....	\$26,470,240	30,775,256
			Interest accrued.....	3,872,538	3,249,687
	32,029,028	37,246,433		30,342,778	34,024,943
	44,565,267	46,301,113		34,047,704	37,526,886
Canada bonds at amortized cost (par value, \$6,300,000; market value \$5,753,000).....	6,286,841	5,285,657	Deferred premiums and guarantee fees.....	3,627,933	1,757,081
Premiums receivable.....	398,189		Long-term loans from Canada.....	264,543,416	222,885,374
Notes and other receivables in respect of export transactions under Section 29 of the Act.....	262,771,902	217,657,138	Capital:		
Interest-bearing deposit with the Receiver General for Canada.....	33,975,579	23,975,579	Capital stock:		
Office furniture and equipment, at cost less accumulated depreciation.....	122,542	63,988	Authorized and subscribed—250,000 shares of \$100 each.....		
			Issued—150,000 shares fully paid.....	15,000,000	10,000,000
			Capital surplus paid in by the Minister of Finance....	15,000,000	10,000,000
			Underwriting reserve—provision for losses on insurance contracts under Section 24 of the Act (See Note 1).....	6,000,000	6,000,000
			Reserve for losses under Section 29 of the Act.....	1,620,084	309,494
			Retained earnings (Exhibit A).....	8,281,183	4,804,640
				45,901,267	31,114,134
	\$348,120,320	\$293,283,475		\$348,120,320	\$293,283,475

The accompanying notes are an integral part of the financial statements.

Certified correct:

A. E. BOWLING
Comptroller

Approved:

H. T. AITKEN
President

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of March 31, 1971, to the Minister of Industry, Trade and Commerce.

A. M. HENDERSON
Auditor General of Canada

EXPORT DEVELOPMENT CORPORATION—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1970

INCOME—	
Export Credits Insurance:	
Premiums and guarantee fees earned on risks insured on the Corporation's own account.....	\$1,378,622
Premiums and guarantee fees earned on risks insured on Government account.....	446,609
	\$1,825,231
Foreign Investment Insurance:	
Fees earned on Government account.....	3,492
Long-term Export Financing:	
Interest and fees earned in respect of agreements written on the Corporation's own account.....	15,969,794
Less: Interest on loans from Canada.....	14,264,047
	1,705,747
	3,534,470
EXPENSE—	
Salaries and staffing costs.....	1,302,404
Accommodation and occupancy improvements.....	371,468
General administration.....	220,276
Travel and public relations.....	122,338
	2,016,486
Operating Income.....	1,517,984
Non-operating Income—	
Policyholders' claims:	
Payments.....	\$610,196
Recoveries.....	907,309
Net recoveries.....	297,113
Interest on investments.....	3,164,125
	3,461,238
	4,979,222
Special Items—	
Foreign exchange loss (See Note 6).....	42,232
Canada's share of earnings (See Note 8).....	149,857
	192,089
Net Income transferred to Retained earnings (Exhibit A)	\$4,787,133

- Deferred accounts receivable arising out of claims paid in connection with exchange transfer difficulties as at December 31, 1970, amounted to \$824,000. Other claims paid from which future recoveries might be made, as at December 31, 1970, amounted to \$1,249,000.
- United States dollar accounts have been translated into Canadian dollars as follows: assets and liabilities at exchange rates prevailing at December 31, 1970; income and expense at the average rates in effect during the year. The un-pegging of the Canadian dollar in May 1970 resulted in an exchange loss of \$42,000.
- Expense for the year includes leasehold improvements \$163,826; remuneration of directors as directors, officers or employees of the Corporation \$49,000; and depreciation \$30,635.
- Canada's share of earnings represents the excess of revenue over expense in connection with transactions entered into under sections 27, 31, and 34 of the Export Development Act which sections cover programmes carried out on the Government's behalf.

EXHIBIT A

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1970

Balance as at January 1, 1970.....	\$4,804,640
Net income for the year.....	4,787,133
	9,591,773
Transferred to Reserve for Losses under Section 29 of the Act.....	1,310,590
Balance as at December 31, 1970.....	\$8,281,183

EXHIBIT

STATEMENT OF SOURCE AND APPLICATION OF
FUNDS FOR THE YEAR ENDED DECEMBER 31, 1970

Working capital December 31, 1969.....	\$ 8,774,227
Source of funds—	
Net income for the year.....	\$ 4,787,132
Net charge to income not involving cash outlays.....	26,953
Notes repaid under export financing agreements.....	27,852,290
Loans from Canada.....	65,029,325
Issue of capital stock.....	10,000,000
Increase in deferred premiums and guarantee fees.....	1,472,663
	109,168,363
Application of funds—	
Disbursements to Canadian exporters.....	70,713,766
Repayment of loans from Canada.....	24,098,815
Increase in deposits with the Receiver General for Canada.....	10,000,000
Purchase of Canada bonds.....	997,500
Purchase of office furniture and equipment.....	89,189
Other—net.....	1,525,757
	107,425,027
Net increase in working capital.....	1,743,336
Working capital December 31, 1970.....	\$10,517,563

NOTES TO FINANCIAL STATEMENTS

- The liability of the Corporation under contracts of insurance entered into on its own account and any guarantees given in connection therewith and outstanding as at December 31, 1970, amounted to \$257,502,000.
- The authority to guarantee and lend on the security of instruments under Sections 29 and 30 of the Export Development Act is limited to \$600 million outstanding at any one time. As at December 31, 1970, the Corporation had undertaken undisbursed authorizations aggregating \$136,297,000. The uncommitted authority to guarantee and lend on the security of instruments as at December 31, 1970 amounted to \$173,903,000.
- The liability of the Corporation under contracts of insurance entered into and guarantees issued under Sections 27 and 28 of the Export Development Act (which provides that all moneys required to discharge its liabilities under such contracts, to a limit of \$500 million are payable to the Corporation out of the Consolidated Revenue Fund) and outstanding as at December 31, 1970, amounted to \$243,198,000.
- The authority to guarantee and lend on the security of instruments under Sections 31 and 32 of the Export Development Act is limited to \$200 million outstanding at any one time. As at December 31, 1970, the Corporation was authorized to lend money on the security of instruments in respect of signed financing agreements totalling \$4 million.

EXPORT DEVELOPMENT CORPORATION—Concluded

AUDITOR GENERAL OF CANADA

Ottawa, March 31, 1971.

THE HONOURABLE JEAN-LUC PEPIN,
MINISTER OF INDUSTRY, TRADE AND COMMERCE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Export Development Corporation for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding period and are in agreement with the books of account,
 - (ii) in the case of the balance sheet give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations, give a true and fair view of the income and expense (including policyholders' claims) of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

FARM CREDIT CORPORATION

(Established by the Farm Credit Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 3,291,192	\$ 2,066,797	Accounts payable.....	\$ 88,494	\$ 40,992
Accounts receivable.....	39,901	30,850	Due to Canada in respect of operating loss for the year.....	225,911	(2,213,193)
Loans to farmers, secured by first mortgages..	1,202,546,986	1,153,712,774	Interest accrued on Canada loans.....	29,047,682	28,768,529
Loans to farm syndicates.....	6,377,236	4,946,512	Instalment prepayments, fire insurance re- coveries, unearned appraisal fees and other deposits.....	5,832,421	5,740,978
Agreements for sale.....	546,796	327,475	Canada loans in respect of:		
Real estate held for sale.....	258,539	170,612	Farm Credit Act.....	\$1,125,169,544	1,079,006,136
Capital assets, at cost:			Farm Syndicates Credit Act.....	6,280,500	4,920,500
Automobiles.....	\$ 9,094	21,295		1,131,450,044	1,083,926,636
Office furniture and equipment..	589,599	580,163	Capital:		
	598,693	601,458	Capital paid in by Canada under the Farm Credit Act.....	45,300,000	43,800,000
Less: Accumulated depreciation	414,829	399,818	Reserve for losses—Farm Credit Act:		
	183,864	201,640	Balance at beginning of year.....	1,391,497	1,217,780
			Add: Recovery of previous year's loss		266,251
				1,391,497	1,484,031
			Deduct: Net loss on loans to farmers....	103,928	92,534
			Balance at end of year	1,287,569	1,391,497
			Retained earnings from operations under the Farm Syndicates Credit Act:		
			Balance at beginning of year.....	1,221	8,561
			Add: Net profit (loss) for the year.....	11,172	(7,340)
			Balance at end of year..	12,393	1,221
				46,599,962	45,192,718
				\$1,213,244,514	\$1,161,456,660

Certified correct:

R. McINTOSH
Comptroller

Approved:

G. OWEN
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 25, 1971 to the Minister of Agriculture.

A. M. HENDERSON
Auditor General of Canada

FARM CREDIT CORPORATION—Concluded**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971**

(with comparative figures for the year ended March 31, 1970)

OPERATIONS UNDER THE FARM CREDIT ACT

INCOME	1971	1970
Interest earned on mortgage loans to farmers.....	\$64,796,414	\$58,472,849
Deduct: Interest on loans from Canada.....	66,862,411	60,524,385
	(2,065,997)	(2,051,536)
Appraisal, legal and supervision fees.....	383,510	482,718
Other income.....	461,394	638,412
	(1,221,093)	(930,406)
EXPENSE		
Salaries (including \$49,500 for executive officers).....	\$5,604,437	5,602,169
Employee benefits.....	416,967	379,864
Office accommodation.....	488,581	482,458
Travel.....	485,247	583,100
Rental and maintenance of office equipment.....	108,874	99,546
Telephone.....	80,105	82,779
Printing, stationery and office supplies.....	71,317	101,876
Postage and express.....	52,939	59,570
Depreciation of automobiles and office equipment.....	46,130	50,971
Other.....	62,045	64,868
	7,416,642	7,507,201
Less: Portion allocated to operations under the Farm Syndicates Credit Act.....	35,024	27,884
	7,381,618	7,479,317
Net operating loss provided for by Department of Agriculture Vote 45.....	\$ 8,602,711	\$ 8,409,723

**OPERATIONS UNDER
THE FARM SYNDICATES CREDIT ACT**

	1971	1970
INCOME		
Interest earned.....	\$413,417	\$268,275
Deduct: Interest on loans from Canada.....	383,935	252,382
	29,482	15,893
Service charges.....	21,930	24,483
	51,412	40,376
Portion of Corporation expense allocated to operations under this Act.....	35,024	27,884
Net operating profit.....	16,388	12,492
Deduct: Net loss on loans.....	5,216	19,832
Net profit (loss) transferred to retained earnings....	\$ 11,172	\$(7,340)

AUDITOR GENERAL OF CANADA

Ottawa, May 25, 1971.

THE HONOURABLE H. A. OLSON,
MINISTER OF AGRICULTURE,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Farm Credit Corporation for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Section 15 of the Farm Credit Act requires the Corporation to establish a Reserve out of which may be paid "any losses sustained by the Corporation in the conduct of its business". The section further provides that the Corporation shall credit its net earnings each year to this Reserve until the amount of the Reserve equals the capital of the Corporation. At March 31, 1971 the capital of the Corporation amounted to \$45,300,000 while the Reserve amounted to \$1,287,569.

It has been pointed out previously that the statutory lending rate of 5% on loans to farmers has not provided sufficient income to cover the interest paid on borrowings from Canada and administrative expenses. Although the statutory rate was abolished with effect from November 15, 1968, annual losses will continue to be incurred with respect to outstanding loans totalling \$746 million at March 31, 1971 which still bear interest at the statutory rate of 5%. Since 1963 these losses have been recovered from annual parliamentary appropriations provided for the purpose in order to prevent further depletion of the Reserve for losses. However, this policy does not provide for the building up of the Reserve to an amount equivalent to the capital of the Corporation as is contemplated by the Farm Credit Act.

In compliance with the requirements of section 87 of the Financial Administration Act I now report that, in my opinion, subject to the foregoing:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

FRESHWATER FISH MARKETING CORPORATION

BALANCE SHEET AS AT APRIL 30, 1970

ASSETS		LIABILITIES	
Current Assets:		Current Liabilities	
Cash.....	\$ 69,901	Accounts payable—fish purchases.....	\$ 63,235
Agents' advance accounts.....	209,161	Other.....	276,005
Accounts receivable		Loans from Canada under section 17 of the Act.....	1,900,000
Trade.....	\$798,810		
Other.....	92,941	Total Current Liabilities.....	\$2,239,240
	891,751		
Less: Allowance for doubtful accounts.....	10,176	Due to Fishermen:	
	881,575	Excess of income over expense for the year per Statement of Income and Expense.....	829,064
Inventory, at the lower of market or initial price paid to Fishermen plus processing costs incurred.....	854,623	Distributed to Fishermen.....	660,062
Prepaid expenses.....	63,875		
		Final payment due to Fishermen.....	169,002
Total Current Assets.....	\$2,079,135		
Fixed Assets—at cost:			
Land.....	126,780		
Buildings.....	9,636		
Equipment.....	66,972		
	76,608		
Less: Accumulated depreciation	14,215		
	62,393		
Construction in progress			
Winnipeg.....	53,117		
Hay River.....	49,474		
Edmonton.....	17,032		
	119,623		
Unamortized leasehold improvements.....	20,311		
	329,107		
	\$2,408,242		\$2,408,242

Approved on behalf of the Board:

J.-B. BERGEVIN
DirectorDENIS HARVEY
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under data of September 10, 1970, to the Minister of Fisheries and Forestry.

A.M. HENDERSON
Auditor General of Canada

FRESHWATER FISH MARKETING CORPORATION—Concluded**STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED APRIL 30, 1970**

Sales.....		\$14,398,446
Cost of Sales		
Product cost.....	\$10,725,545	
Processing cost—Hay River (Exhibit I).....	93,126	
Transportation—Freezing—Royalties.....	1,476,882	
Distribution costs.....	409,402	
Sales commissions.....	92,265	
Discounts.....	213,002	
Total cost of sales.....		13,010,222
Gross margin		1,388,224
Expenses		
Salaries.....	\$231,349	
Employee benefits.....	18,423	
Bad debts written off (See note).....	54,259	
Professional services.....	53,754	
Travel.....	51,971	
Communications.....	27,101	
Office supplies.....	26,743	
Accommodation.....	14,273	
Provision for doubtful accounts.....	10,176	
Meetings.....	8,988	
Depreciation.....	8,119	
Publicity.....	7,947	
Directors' fees.....	5,550	
Leasehold improvements amortized.....	5,077	
Programming and data processing.....	5,020	
Bank charges.....	3,193	
Licences and fees.....	1,467	
Maintenance.....	1,353	
Other.....	4,606	
		539,369
Less: Government grant provided under section 16 of the Act.....	100,000	
		439,369
Interest.....	119,791	
		559,160
Excess of income over expense to be distributed to Fishermen.....		\$ 829,064

NOTE: Accounts receivable taken over during the year included accounts amounting to \$54,259 which were subsequently written off as bad debts.

**PROCESSING COST—HAY RIVER, N.W.T.
FOR THE YEAR ENDED APRIL 30, 1970****EXHIBIT 1**

Salaries.....	\$60,526
Employees benefits.....	3,513
Accommodation.....	12,558
Transportation.....	10,221
Product cost.....	3,073
Maintenance.....	1,411
Depreciation.....	831
Travel.....	814
Other expense.....	179
Total processing cost transferred to Statement of Income and Expense.....	\$93,126

AUDITOR GENERAL OF CANADA

Ottawa, September 10, 1970.

THE HONOURABLE JACK DAVIS,
MINISTER OF FISHERIES AND FORESTRY,
OTTAWA

Sir,

I have examined the accounts and financial statements of the Freshwater Fish Marketing Corporation for the year ended April 30, 1970.

No examination was made of the accounts maintained at Hay River pertaining to the operations of the Corporation at that location. Consequently we have not verified accounts receivable in the amount of \$36,857, for which an allowance of \$4,000 was made for doubtful accounts, prepaid expenses estimated at \$8,800, and accounts payable and accrued expenses in the amount of \$94,257.

In compliance with the requirements of section 87 of the Financial Administration Act, I now report that, in my opinion, subject to the foregoing:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year, and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON,
Auditor General of Canada.

INDUSTRIAL DEVELOPMENT BANK

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 1970

(with comparative figures for 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Cash.....	\$	\$ 108,552	Cheques outstanding (less cash).....	\$ 5,451,808	\$
Government of Canada Treasury Bills	4,894,673		Debentures outstanding.....	394,100,000	331,500,000
Loans and investments.....	487,157,081	418,908,136	Accrued interest on debentures.....	12,263,996	9,702,951
Accrued interest.....	2,469,135	1,721,981	Liabilities under guarantees and underwriting agreements.....	13,975	13,975
Property held for sale.....	2,544,800	1,473,397	Other liabilities.....	1,118,024	1,193,709
Liability of others on guarantees and underwriting agreements (as per contra).....	13,975	13,975	Debenture premium and discount less amortization.....	264,853	(395,195)
Other assets.....	873,417	779,492	Reserve for losses.....	10,500,000	9,250,000
			Capital:		
			Capital stock—authorized 750,000 shares par value \$100 each; issued and outstanding—1970, 530,000 shares; 1969, 510,000 shares.....	53,000,000	51,000,000
			Reserve Fund.....	21,240,425	20,740,093
				74,240,425	71,740,093
	\$497,953,081	\$423,005,533		\$497,953,081	\$423,005,533

NOTE: Amounts not disbursed at September 30, 1970 on loans and investments authorized, \$69,985,231 (1969—\$72,407,543).

L. RASMINSKY
President

A. J. NORTON
Chief Accountant

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Industrial Development Bank as at September 30, 1970 and the statements of income and expense and of reserve fund for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Bank as at September 30, 1970 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A. JOHN LITTLE, F.C.A.
of Clarkson, Gordon & Co.

MAURICE SAMSON, C.A.
of Samson, Bélair, Côté, Lacroix et Associés

Ottawa, October 26, 1970

INDUSTRIAL DEVELOPMENT BANK—Concluded**INCOME AND EXPENSE
YEAR ENDED SEPTEMBER 30, 1970**

(with comparative figures for 1969)

	(\$000) 1970	(\$000) 1969
INCOME		
Interest.....	\$38,251	\$30,569
Profit on sale of investments.....	7	40
Sundry.....	618	501
	<u>38,876</u>	<u>31,110</u>
EXPENSE		
Salaries ⁽¹⁾	6,834	6,022
Pension fund, unemployment insurance and group insurance.....	643	614
Other staff expenses ⁽²⁾	141	126
Investigation and supervision expenses.....	141	126
Travel and transfer expenses.....	454	328
Rental and other costs—leased premises.....	901	743
Depreciation on equipment.....	108	97
Advertising.....	102	130
Other public information ⁽³⁾	135	96
Telephone and telegrams.....	231	189
Office supplies and expenses.....	340	268
Directors' fees.....	13	10
Auditors' fees and expenses.....	20	20
All other operating expenses.....	114	97
Total operating expenses.....	<u>10,177</u>	<u>8,866</u>
Interest on debentures (including amortization of discount and premium).....	26,102	20,107
Provision for losses.....	2,097	1,764
	<u>38,376</u>	<u>30,737</u>
Balance of income transferred to reserve fund.....	\$ 500	\$ 373

⁽¹⁾The number of staff averaged 731 in 1970 and 692 in 1969.⁽²⁾Includes overtime pay, medical services and cafeteria expense.⁽³⁾Includes printing of Annual Report and of booklet "A Source of Financing for Canadian Business", etc.**STATEMENT OF RESERVE FUND
YEAR ENDED SEPTEMBER 30, 1970**

(with comparative figures for 1969)

	(\$000)	(\$000)
Balance, beginning of year.....	\$20,740	\$20,367
Balance of income for the year.....	500	373
Balance, end of year.....	<u>\$21,240</u>	<u>\$20,740</u>

**STATEMENT OF RESERVE FOR LOSSES
YEAR ENDED SEPTEMBER 30, 1970**

	(\$000)
Balance, beginning of year.....	\$ 9,250
Add:	
Recovery of amounts previously written off.....	\$ 45
Provision for bad and doubtful debts for the year ended September 30, 1970.....	<u>2,097</u>
	<u>2,142</u>
	11,392
Less:	
Bad debts written off.....	<u>892</u>
Balance, end of year.....	<u>\$10,500</u>

NATIONAL ARTS CENTRE CORPORATION

(Established by the National Arts Centre Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 159,890	\$ 162,985	Accounts payable and accrued liabilities.....	\$ 309,656	\$ 329,965
Short-term deposits.....	550,000	150,000	Undisbursed funds held in trust for International Tours.....		115,555
Accounts receivable (less allowance for doubtful accounts).....	224,766	151,877	Advance ticket sales.....	190,199	69,667
Advances to performing companies and artists under contract and related costs of productions in process.....	52,124	132,439	Proprietary Equity:		
Inventories, at cost.....	30,996	30,454	Balance at beginning of year	\$ 147,838	464,999
Prepaid expense.....	48,812	35,270	Funds provided by parliamentary appropriation....	2,625,000	2,500,000
				2,772,838	2,964,999
			Deduct: Net cost of operations per Statement of Operations.....	2,206,105	2,817,161
				566,733	147,838
	\$1,066,588	\$ 663,025		\$1,066,588	\$ 663,025

NOTE: The above assets do not include the cost of constructing the National Arts Centre Buildings, including furnishings and equipment, amounting to \$46.2 million which was charged to parliamentary appropriations for the Department of the Secretary of State. Under the terms of a lease with the Department of Public Works, the Corporation is responsible for both maintenance and operation of the buildings but is not required to pay rent. Accordingly no provision has been made in the accounts and financial statements for interest and depreciation charges connected with the buildings.

Certified correct:

H. SAUVÉ

Director of Finance and Comptroller

Approved:

G. H. SOUTHAM

Director General

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of June 28, 1971, to the Chairman of the Board of Trustees.

A. M. HENDERSON

Auditor General of Canada

NATIONAL ARTS CENTRE CORPORATION—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
EXPENSE—		
Direct costs of concerts and theatrical performances—		
Visiting attractions.....	\$1,120,869	\$ 873,403
National Arts Centre Orchestra.....	796,757	485,544
Regular theatre programs.....	767,585	601,206
Opening festival.....		517,229
	2,685,211	2,477,382
GENERAL AND ADMINISTRATION—		
Salaries (including executive officers \$130,633).....	771,756	705,384
Employee benefits.....	53,377	47,116
Casual employees.....	111,907	123,998
Utilities.....	306,873	315,586
Building maintenance.....	286,303	174,139
Security guards, ushers and guides.....	148,134	149,152
Office supplies.....	56,074	74,300
Telephone and telegraph.....	45,711	40,593
Advertising and promotion.....	44,833	248,934
Employees' travel and duty entertainment.....	38,948	32,126
Trustees' fees (\$7,900) and expenses.....	15,425	20,665
Consultants' services and expenses.....	13,756	59,710
Other.....	43,508	81,813
	1,936,605	2,073,561
Total expense.....	4,621,816	4,550,898
INCOME—		
Concerts and theatrical performances—		
Visiting attractions.....	916,432	656,540
National Arts Centre Orchestra.....	327,422	172,447
Regular theatre programs.....	293,697	216,930
Canada Council Grants.....	195,200	199,000
Opening festival.....		208,639
	1,732,751	1,453,556
OTHER INCOME—		
Parking.....	373,204	287,685
Rentals.....	130,909	88,848
Interest.....	116,290	69,383
Miscellaneous.....	65,535	30,467
	685,938	476,383
Total income.....	2,418,689	1,929,939
Excess of expense over income.....	2,203,127	2,620,959
Add: Net loss on Restaurant Operations (Appendix 1).....	2,978	196,202
Net cost of operations, not including interest and depreciation charges connected with the National Arts Centre buildings (Note to the Balance Sheet).....	\$2,206,105	\$2,817,161

APPENDIX 1

STATEMENT OF RESTAURANT OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the eleven month period ended March 31, 1970)

	1971	1970
INCOME—		
Sales		
Food.....	\$474,503	\$417,758
Beverages.....	345,422	306,560
	819,925	724,318
Cost of Sales		
Food.....	171,851	160,118
Beverages.....	113,944	103,934
	285,795	264,052
Gross Profit.....	534,130	460,266
Other Income.....	14,025	8,556
	548,155	468,822
EXPENSE—		
Salaries and Wages.....	416,035	472,765
Employee benefits.....	26,973	31,859
Employee meals.....	20,425	25,454
Restaurant supplies.....	49,547	53,134
Management fee.....		43,134
Administrative and general expense.....	34,022	37,752
Other.....	4,131	926
	551,133	665,024
Excess of expense over income without provision for the cost of space, equipment and utilities.....	\$ 2,978	\$196,202

AUDITOR GENERAL OF CANADA

Ottawa, June 28, 1971.

MR. FRANÇOIS MERCIER, Q.C.,
CHAIRMAN OF THE BOARD OF TRUSTEES,
NATIONAL ARTS CENTRE CORPORATION,
OTTAWA.

Sir,

I have examined the Balance Sheet of the National Arts Centre Corporation as at March 31, 1971 and the Statement of Operations for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion the accompanying Balance Sheet and Statement of Operations present fairly the financial position of the Corporation as at March 31, 1971 and the results of its operations for the year ended on that date, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE NATIONAL BATTLEFIELDS COMMISSION

(Constituted under "An Act Respecting the National Battlefields at Quebec")

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 13,964	\$ 9,473	Accounts payable.....	\$ 1,133	\$
Accounts receivable.....		1,167	Special Land Purchase Account		
Inventories of supplies, spare parts and small tools, at cost.....	14,282	13,534	Balance of funds contributed by provincial governments, municipalities and others for the acquisition of land (with accu- mulated interest earnings).....	41,067	39,126
Assets relating to Special Land Purchase Account (contra):			Proprietary Equity, per Statement of Prop- rietary Equity.....	1,666,148	1,660,050
Cash.....	\$ 8,567	6,626			
Investment in Canada bonds, at cost (market value \$27,763).....	32,500	32,500			
	41,067	39,126			
Capital Assets, at cost:					
Land.....	574,720	574,720			
Buildings.....	92,361	92,361			
Roadways, driveways, grading etc.....	735,766	735,766			
Equipment.....	174,258	171,716			
Illuminated Fountain.....	61,930	61,313			
	1,639,035	1,635,876			
	\$1,708,348	\$1,699,176		\$1,708,348	\$1,699,176

NOTE: No provision has been made for retroactive pay adjustments for hourly paid employees of approximately \$35,000, applicable to the year ended March 31, 1971, as a result of a new labour agreement signed in May 1971.

Certified Correct:

J. F. HUDON
Secretary

Approved:

R. ST. LAURENT
Chairman

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of May 26, 1971 to the Minister of Indian Affairs and Northern Development.

A. M. HENDERSON
Auditor General of Canada

THE NATIONAL BATTLEFIELDS COMMISSION—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

AUDITOR GENERAL OF CANADA

Ottawa, May 26, 1971.

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME		
Parliamentary appropriation.....	\$289,000	\$335,000
Miscellaneous.....	3,758	3,979
	<u>292,758</u>	<u>338,979</u>
EXPENSE		
Administration:		
Salaries.....	\$ 18,098	17,496
Legal services.....	10,163	4,945
Other.....	3,269	3,322
	<u>31,530</u>	<u>25,763</u>
Operation and Maintenance:		
Wages.....	157,441	187,212
Employees' benefits.....	10,512	9,330
Policing services.....	31,862	31,060
Repairs of roads, driveways, buildings and equipment	16,136	27,591
Heating, gas and oil.....	9,765	9,245
Electric light and power.....	8,439	7,636
Supplies and small tools.....	7,575	8,823
Tree surgery.....	6,015	2,835
Snow removal.....	2,115	1,998
Special treatment for lawns.....		2,270
Nursery stock and fertilizer	1,534	953
Souvenir pamphlets.....	470	2,618
Professional services.....		1,928
Miscellaneous.....	665	1,168
	<u>252,529</u>	<u>294,667</u>
Capital outlays.....	5,760	16,865
	<u>289,819</u>	<u>337,295</u>
Excess of Income over Expense.....	\$ 2,939	\$ 1,684

STATEMENT OF PROPRIETARY EQUITY
FOR THE YEAR ENDED MARCH 31, 1971

Balance at beginning of year.....	\$1,660,050
Add:	
Capital outlays during the year.....	\$5,760
Excess of Income over Expense, per Statement of Income and Expense.....	2,939
	<u>8,699</u>
	1,668,749
Deduct:	
Capital assets disposed of during the year.....	2,601
Balance at end of year.....	<u>\$1,666,148</u>

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The National Battlefields Commission for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Commission for the financial year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

NATIONAL CAPITAL COMMISSION

(Established by the National Capital Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Cash.....	\$ 7,653,004	\$ 4,792,766	Accounts payable and accrued liabilities.....	\$ 2,593,268	\$ 1,505,612
Short-term deposit certificates.....	2,000,000	1,750,000	Advances from government departments and agencies for services to be rendered.....	912,844	639,905
Due from Canada in respect of parliamentary appropriation.....	13,500,000	11,800,000	Holdbacks and deposits from contractors and others.....	393,492	193,696
Accounts receivable			Due to Canada—refundable balance of appropriation (Statement I).....	3,539	453,191
City of Ottawa.....	290,479	389,328	National Capital Fund—unexpended balance (Statement II).....	16,942,950	13,528,242
Rentals and other receivables.....	710,860	456,410	Loans from Canada for acquisition of property (Statement III).....	61,480,198	67,128,149
Inventories of supplies, nursery stock, small tools and equipment, etc., at cost or estimated realizable value.....	335,272	371,257	Proprietary interest (Statement IV).....	105,302,585	94,033,499
Capital assets, at cost (Schedule "A")..	163,139,261	157,922,533			
	\$187,628,876	\$177,482,294		\$187,628,876	\$177,482,294

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. E. KIRCHNER

Director of Finance

Approved on behalf of the Commission:

D. M. FULLERTON

Chairman

D'ARCY AUDET

Commissioner

I have examined the above Balance Sheet and the related Statements and have reported thereon under date of June 22, 1971 to the Honourable Robert Andras.

A. M. HENDERSON

Auditor General of Canada

NOTES TO BALANCE SHEET AS AT
MARCH 31, 1971

- (1) Parliament in the years 1959-60 to 1970-71 inclusive, has authorized loans of \$43,300,000 to the Commission for the purpose of acquiring property in the Greenbelt. Of this amount, \$40,300,000 has been borrowed to March 31, 1971 leaving \$3,000,000 which may be borrowed in subsequent years.
- (2) In addition to the recorded liabilities, the Commission was obligated as at March 31, 1971 for compensation for properties expropriated estimated at \$5,000,000.
- (3) The Commission is committed to landscape and to transfer certain lands as follows:
 - (a) to the City of Ottawa: certain lands for Riverside Drive, at 50% of cost and the right-of-way for the Queensway from the eastern city limits to the Rideau Canal, free of charge; and
 - (b) to Ontario and Quebec: the approaches for the MacDonald-Cartier Bridge, free of charge.
- (4) The cost of the land transferred to the railway companies, pursuant to agreements with them, has yet to be ascertained and, therefore, remains included in the capital assets of the Commission.

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT I

STATEMENT OF OPERATING EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
EXPENSE		
Administration		
Management and general services..	\$ 1,194,234	\$ 1,166,124
Planning and design.....	1,149,437	1,335,058
Operations and maintenance.....	1,418,042	1,390,308
Office equipment.....	78,502	265,081
	<u>3,840,215</u>	<u>4,156,571</u>
Operations and maintenance		
Government grounds.....	1,951,778	1,068,142
Parks and parkways, etc.....	1,864,835	1,739,528
Gatineau Park.....	926,982	358,786
Machinery and equipment.....	331,716	205,062
	<u>5,075,311</u>	<u>3,371,518</u>
Grants in lieu of municipal taxes		
Leased properties.....	751,513	496,277
Other properties.....	318,332	584,822
	<u>1,069,845</u>	<u>1,081,099</u>
Interest on loans.....	3,369,127	3,448,573
	<u>13,354,498</u>	<u>12,057,761</u>
REVENUE		
Property rental, after deducting direct costs exclusive of grants in lieu of municipal taxes on leased properties.....	1,349,593	1,097,511
Bank interest.....	379,592	376,463
Expenditure recoveries and mis- cellaneous revenues.....	328,852	336,978
	<u>2,058,037</u>	<u>1,810,952</u>
Net operating expenditures.....	<u>\$11,296,461</u>	<u>\$10,246,809</u>
Parliamentary appropriations.....	\$11,300,000	\$10,700,000
Unexpended balance refundable to Canada.....	(3,539)	(453,191)
	<u>\$11,296,461</u>	<u>\$10,246,809</u>

NOTE—Expense includes \$53,575 in 1971 (\$52,951 in 1970) paid as remuneration to Commissioners.

STATEMENT II

STATEMENT OF NATIONAL CAPITAL FUND
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Balance at beginning of year		
In the Consolidated Revenue Fund..	\$11,800,000	\$ 3,750,000
In cash.....	1,728,242	5,417,834
	<u>13,528,242</u>	<u>9,167,834</u>
Parliamentary appropriation.....	17,100,000	13,800,000
Proceeds from sale of property.....	95,268	229,843
Adjustment to prior year sales.....	(152,729)	
Recoveries of expenditures.....	416,415	
	<u>30,987,196</u>	<u>23,197,677</u>
Less		
Applied to the repayment of loans (Statement III).....	7,564,813	3,798,244
	<u>23,422,383</u>	<u>19,399,433</u>
Expenditures		
Capital outlays, per Statement II (a)..<	3,735,545	2,880,821
Contributions, assistance to munic- ipalities and other expenditures, per Statement II(b).....	2,743,888	2,990,370
	<u>6,479,433</u>	<u>5,871,191</u>
Balance at end of year		
In the Consolidated Revenue Fund..	13,500,000	11,800,000
In cash.....	3,442,950	1,728,242
	<u>\$16,942,950</u>	<u>\$13,528,242</u>

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT II(a)

STATEMENT OF NATIONAL CAPITAL FUND

CAPITAL OUTLAYS

FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Property acquired		
Gatineau Park.....	\$ 325,818	\$ 305,284
Voyageur Parkway.....	314,456	
Eastern Parkway.....	60,125	
Lands received from railway companies.....	46,781	
Colonel By Drive.....	26,145	
Queensway.....	17,266	
Ottawa River and Western parkways	16,606	
Miscellaneous—Quebec.....	189,865	
—Ontario.....	44,762	
	1,041,824	305,284
Construction and improvements		
Parkways—Ontario		
Airport Parkway.....	681,396	87,468
Ottawa River Parkway.....	151,359	130,525
Western Parkway.....	167,199	134,511
Colonel By Drive.....	78,482	66,264
Queen Elizabeth Drive.....	72,349	10,175
Miscellaneous parkways.....	46,550	413,371
Parkways—Quebec		
Gatineau Parkway.....	75,359	80,777
Voyageur Parkway.....	75,826	70,069
Miscellaneous parkways.....		36,759
Parks—Ontario.....	147,943	150,695
Parks—Quebec		
Gatineau Park.....	440,816	60,889
Miscellaneous parks.....	74,984	6,600
Bridges and approaches.....	2,987	
Buildings.....	159,750	514,634
LeBreton Flats.....	65,416	330,251
Greenbelt properties.....	120,239	214,781
Rented properties.....	195,389	142,838
Historic sites.....	137,395	97,359
Industrial sites.....	282	6,887
Miscellaneous.....		20,684
	2,693,721	2,575,537
	\$3,735,545	\$2,880,821

STATEMENT II(b)

STATEMENT OF NATIONAL CAPITAL FUND—

CONTRIBUTIONS, ASSISTANCE TO MUNICIPALITIES

AND OTHER EXPENDITURES

FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Contribution towards cost of filtration plant in Hull.....	\$1,152,783	\$
Rehabilitation of Champlain Bridge	307,910	1,195,326
Railway relocation.....	271,361	768,631
Contribution towards cost of sewers and water mains—Hull.....	214,199	
Dutch Elm disease control.....	200,489	260,558
Contribution towards cost of the Portage Bridge.....	145,733	
Contribution towards cost of consolidation survey.....	94,684	
Contribution towards cost of construction of Queensway—landscaping.....	80,011	27,608
Rehabilitation of Laurier Bridge—Ottawa.....	59,854	
Contribution towards cost of placing wires underground—Ottawa.....	55,913	24,844
Aerial mapping.....	40,352	102,419
Integrated survey control.....	27,563	20,597
Landscaping Macdonald-Cartier Bridge approaches.....	20,011	29,677
Contribution to historical societies.....	19,006	32,900
Contribution towards cost of bus-stop shelters.....	17,727	
Contribution towards cost of sewers and sewage disposal plant—Quebec area.....	15,000	
Miscellaneous studies.....	10,588	134,001
Rehabilitation of Confederation Square area, Ottawa.....	10,018	74,232
Rehabilitation of Wellington Street area—Ottawa.....	686	
Projects for which there was no expenditure in 1971.....		319,577
	\$2,743,888	\$2,990,370

NOTE: In prior years the acquisition of properties, other than those in Gatineau Park, was financed out of loans (\$4,179,502 in 1970)

NATIONAL CAPITAL COMMISSION—Continued

STATEMENT III

STATEMENT OF LOANS FROM CANADA
FOR THE ACQUISITION OF PROPERTY
FOR THE YEAR ENDED MARCH 31, 1971(with comparative figures for the year ended March 31, 1970
and cumulative figures from inception to March 31, 1971)

	1971	1970	From inception 1957 to 1971
Property in the Greenbelt			
Funds on hand at beginning of year.....	\$ 552,939	\$ 739,322	
Loans received.....	1,000,000	200,000	\$44,182,434
Property sold.....	365,909	449,157	6,101,747
	1,918,848	1,388,479	50,284,181
Property acquired.....	553,627	386,383	43,183,122
Loans repaid.....	365,909	449,157	6,101,747
	919,536	835,540	49,284,869
Funds on hand at end of year..	999,312	552,939	999,312
Property other than Greenbelt			
Funds on hand at beginning of year.....	2,314,919	1,258,062	
Loans received.....	2,000,000	5,300,000	60,267,566
Property sold.....	717,229	867	8,567,234
Provided by the National Capital Fund to repay loans (Statement II).....	7,564,813	3,798,244	28,300,821
	12,596,961	10,357,173	97,135,621
Property acquired.....	2,012,962	4,243,143	57,965,609
Loans repaid.....	8,282,042	3,799,111	36,868,055
	10,295,004	8,042,254	94,833,664
Funds on hand at end of year..	2,301,957	2,314,919	2,301,957
Total funds on hand at end of year	\$ 3,301,269	\$ 2,867,858	\$3,301,269
Total loans from Canada at end of year.....			\$38,080,687
Greenbelt.....			23,399,511
Other than Greenbelt.....			\$61,480,198

STATEMENT IV

STATEMENT OF PROPRIETARY INTEREST
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
Balance at beginning of year.....	\$ 94,033,499	\$87,247,938
Add:		
Operating equipment (Statement I) ..	331,716	205,062
Office equipment (Statement I).....	78,502	265,081
Capital outlays (Statement II).....	3,735,545	2,880,821
Repayment of loans (Statement II)...	7,564,813	3,798,244
Adjustment to capitalization of certain works in prior years.....	27,495	
	105,771,570	94,397,146
Deduct:		
Loss on disposal of motor vehicles and equipment.....	74,046	58,800
Railway lines and structures—value of assets written off.....		184,699
Queensway—Right-of-way from the western city limits to the Rideau Canal, transferred to the City of Ottawa per agreement—amount written off less recoveries, etc.....		(79,012)
Value of other assets written off.....		36,911
Decrease in inventories of nursery stock, maintenance supplies, etc...	35,985	(67,594)
Sale of property		
Current year (Statement II).....	95,268	229,843
Prior year adjustments (Statement II)		
Sale of property.....	(152,729)	
Recoveries of expenditure.....	416,415	
	468,985	363,647
Balance at end of year.....	\$105,302,585	\$94,033,499

NATIONAL CAPITAL COMMISSION—Concluded

SCHEDULE "A"

CAPITAL ASSETS AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

AUDITOR GENERAL OF CANADA

Ottawa, June 22, 1971.

	1971	1970
Property		
Greenbelt in the townships of Gloucester and Nepean.....	\$ 37,081,374	\$ 36,893,657
Parks, parkways, etc.....	33,422,984	32,827,049
Land received from railway companies.....	19,288,496	19,217,416
LeBreton Flats.....	14,502,780	14,501,750
Gatineau Park.....	7,360,944	7,032,051
Downtown Hull.....	3,606,448	2,187,438
Approaches to Macdonald-Cartier Bridge.....	2,868,898	2,803,509
Queensway.....	1,685,580	1,693,773
Mackenzie King Bridge.....	270,963	270,963
Industrial sites.....	253,257	303,888
Historical properties.....	3,157	3,157
Leases and licences of occupation....	1	1
	120,344,882	117,734,652
Parkways—Ontario		
Ottawa River Parkway.....	9,274,121	9,122,762
Western Parkway.....	2,193,167	2,025,968
Colonel By Drive.....	2,280,180	2,201,698
Queen Elizabeth Drive.....	1,083,753	1,011,404
Airport Parkway.....	922,901	241,505
Other parkways.....	2,298,691	2,668,556
Parkways—Quebec		
Gatineau Parkway.....	6,079,281	6,003,922
Voyageur Parkway.....	234,134	158,309
Other parkways.....	758,785	758,785
Parks—Ontario		
Garden of the Provinces.....	566,484	566,484
Vincent Massey and Hog's Back parks.....	406,217	406,217
Other parks.....	1,883,924	1,735,981
Parks—Quebec		
Gatineau Park.....	1,702,683	1,261,866
Leamy Lake Park.....	409,414	406,336
Other parks.....	660,308	588,403
Bridges and approaches		
Mackenzie King Bridge.....	1,351,548	1,351,548
Champlain Bridge.....	769,864	769,864
Other bridges.....	210,738	207,750
Buildings.....	3,106,993	2,947,243
LeBreton Flats.....	1,402,387	1,336,971
Greenbelt properties.....	1,031,803	911,564
Rented properties.....	579,072	383,684
Historic sites.....	902,929	765,534
Industrial sites.....	710,169	709,887
	40,819,546	38,542,241
Capital equipment		
Machinery and equipment.....	987,430	801,997
Motor vehicles.....	439,786	365,718
Office furniture.....	322,032	248,254
Office equipment.....	225,585	229,671
	1,974,833	1,645,640
	\$163,139,261	\$157,922,533

THE HONOURABLE ROBERT ANDRAS,
MINISTER WITHOUT PORTFOLIO,
HOUSE OF COMMONS,
OTTAWA.

I have examined the accounts and financial statements of the National Capital Commission for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Commission;
- (b) the financial statements of the Commission
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Commission's affairs as at the end of the year, and
 - (iii) in the case of the related statements give a true and fair view of the financial transactions of the Commission for the year; and
- (c) the transactions of the Commission that have come under my notice have been within the powers of the Commission under the Financial Administration Act and any other Act applicable to the Commission.

A. M. HENDERSON
Auditor General of Canada.

NATIONAL HARBOURS BOARD*(Established by the National Harbours Board Act)***BALANCE SHEET AS AT DECEMBER 31, 1970***(with comparative figures as at December 31, 1969)*

ASSETS	1970	1969	LIABILITIES	1970	1969
Current:			Current:		
Cash on hand and on deposit with Receiver General.....	\$ 3,376,018	\$ 3,684,294	Accounts payable—general.....	\$ 7,412,193	\$ 8,329,196
Short-term investments, at cost (market value \$23,165,974)....	23,170,349	19,445,570	Accounts payable—Construction.....	4,236,357	2,397,001
Accounts receivable (less provision of \$223,340 for doubtful accounts).....	8,134,429	8,729,057	Contractors' holdbacks.....	568,738	523,099
Inventories of operating and maintenance supplies at cost..	1,180,765	1,198,193	Deferred income.....	2,308,440	2,022,811
Prepaid expense.....	728,380	162,657		\$ 14,525,728	13,272,107
	\$ 36,589,941	33,219,771			
Contractors' Security and other Deposits (contra)	222,773	293,111	Parliamentary grant to finance the construction of retaining walls Quebec Harbour (Note 6).....	1,835,959	2,997,357
Long-term Agreements of Sale (Note 2).....	9,453,705	9,803,615	Contractors' Security and other Deposits (contra)	222,773	293,111
Debentures of Saint John Harbour Bridge Authority (Note 3).....	15,735,244	16,330,584	Deposit on transfer of real property in Halifax to Department of National Defence.....	1,242,570	1,242,570
Reserve Fund Assets: (Note 4)			Parliamentary grants to finance projects relating to the Canadian Universal and International Exhibition, Montreal, 1967 (contra).....	10,279,923	10,611,664
Cash on deposit with Receiver General.....	20,973,365	21,726,541	Proprietary Equity of Canada:		
Canada or Canada guaranteed bonds (market value \$38,679,836).....	44,097,329	44,095,799	Assets transferred to the Board	75,496,472	74,640,558
	65,070,694	65,822,340	Loans and advances.....	410,153,427	403,439,334
Due from the Province of Quebec under agreement to share Jacques Cartier Bridge deficits.....	744,425	744,425	Interest in arrears on loans and advances.....	151,583,817	140,212,005
Projects on Board property relating to the Canadian Universal and International Exhibition, Montreal, 1967 (contra) (Note 5).....	10,279,923	10,611,664	Reserves for fire and general insurance, workmen's compensation and special maintenance.....	11,576,075	11,620,977
Capital Assets at cost or estimated cost.....	548,091,653	531,773,362		648,809,791	629,912,874
Less: Accumulated depreciation	134,504,591	127,215,011	Deduct: Deficit, per Statement of Deficit.....	125,232,977	116,945,822
	413,587,062	404,558,351		523,576,814	512,967,052
	\$551,683,767	\$541,383,861		\$551,683,767	\$541,383,861

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

L. R. TALBOT
*Vice-Chairman*DELMER E. TAYLOR
Member

I have examined the above Balance Sheet and the related Statement of Operations and have reported thereon under date of March 31, 1971 to the Minister of Transport.

A. M. HENDERSON
Auditor General of Canada

NATIONAL HARBOURS BOARD—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME:		
Berthing facilities.....	\$ 5,438,620	\$ 4,906,443
Shore facilities.....	32,059,526	28,423,972
Support services.....	2,442,669	2,190,413
Bridges.....	2,714,609	2,436,538
	<u>42,655,424</u>	<u>37,957,366</u>
EXPENSE:		
Operation and maintenance—		
Berthing facilities.....	\$ 1,684,804	1,680,445
Shore facilities.....	9,935,570	9,557,814
Support services.....	8,082,551	8,062,942
Bridges.....	1,930,121	1,872,816
	<u>21,633,046</u>	<u>21,174,017</u>
Depreciation.....	7,902,718	7,609,402
Grants in lieu of municipal taxes.....	6,571,311	5,277,689
Administration—		
Salaries of Board Members and Executive Officers.....	106,765	156,730
Other salaries.....	2,788,810	2,721,260
Contributions to employee pension plans.....	166,060	168,619
Office expense.....	1,010,784	1,323,464
Miscellaneous.....	656,762	248,106
	<u>4,729,181</u>	<u>4,618,179</u>
	<u>40,836,256</u>	<u>38,679,287</u>
Excess of income over expense.....	1,819,168	(721,921)
Interest expense (net)		
Interest on loans and advances from Canada.....	15,640,361	14,973,448
Less: Interest received on investments.....	5,413,198	4,195,799
	<u>10,227,163</u>	<u>10,777,649</u>
Deficit for the year.....	\$ 8,407,995	\$11,499,570

The accompanying notes are an integral part of the financial statements.

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1970

Balance as at January 1.....	\$116,945,822
Deficit for the year.....	8,407,995
Loss on disposal of capital assets.....	398,581
	<u>125,752,398</u>
Recoverable from appropriations of the Department of Transport in respect of the deficit for the year (exclusive of interest on advances and depreciation), for the Jacques Cartier Bridge.....	519,421
Balance as at December 31.....	<u>\$125,232,977</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Accounting procedures

On January 1, 1970 the Board adopted the policy of treating all interest earned on reserve fund assets as income of the year. In previous years interest earned on the Fire and General Insurance, and Special Maintenance reserve fund assets was credited to the reserves themselves. In 1969 this amounted to \$534,000, and in 1970 to \$722,307.

2. Long-term Agreements of Sale

The amount of \$9,453,705 is recoverable with interest at rates from 5½% to 7½% and comprises \$8,494,516 receivable, in respect of the sale of two grain elevators at Vancouver, and \$959,189 receivable, in respect of the sale of two parcels of land at Montreal.

3. Debentures of Saint John Harbour Bridge Authority

The debentures bearing interest at rates from 6½% to 8½% were acquired in accordance with the provisions of Vote L106b, Appropriation Act No. 7, 1967, 1967-68, c.8, which also authorized advances to the Board for such purposes. The amount of \$15,735,244 includes accrued interest of \$520,746.

4. Reserve Fund Assets

As permitted by section 25 of the National Harbours Board Act, R.S., c.187, the Board, in previous years, allocated certain of its revenues after payment of its expenses of administration, management and control to certain reserve funds. These reserve funds, with their balances at December 31, 1970 are as follows:

Acquisition of Capital Assets.....	\$53,497,387
Fire and General Insurance.....	8,517,134
Workmen's Compensation.....	2,150,000
Special Maintenance.....	906,173
	<u>\$65,070,694</u>

5. Projects on Board property relating to the Canadian Universal and International Exhibition, Montreal 1967

The amount represents improvement costs to 9.5 million square feet of land owned by the Board, financed from appropriations of the Department of Transport. This land was previously under the management and control of the Canadian Corporation for the 1967 World Exhibition and is now under the management charge and direction of Central Mortgage and Housing Corporation. Approximately 8.8 million square feet of the land will revert to the control of the Board on January 1, 1971 and .7 million square feet on January 1, 1976.

During the year adjustments of \$331,741 were made to this account representing improvement costs on land transferred to the control of the Board by Order in Council P.C. 1969-2396 of December 19, 1969.

6. Parliamentary grant to finance the construction of retaining walls, Quebec Harbour

Absolute grants totalling \$4,429,100, provided under appropriations of the Department of Transport, have been received for the construction of retaining walls along the banks of the St. Charles River. Of this amount, \$2,593,141 had been expended at the year-end.

7. Contingent Liabilities

Liabilities with respect to compensation for properties under expropriation or purchased at December 31, 1970, is estimated by the Board as amounting to \$1,300,000.

NATIONAL HARBOURS BOARD—Concluded

No provision has been made in the accounts for amounts payable to employees on retirement under the terms of labour agreements, and to other non-bargaining employees in accordance with Board policy, estimated to be in excess of \$3,000,000.

Claims aggregating approximately \$287,730 had been received in respect of damage allegedly suffered on Board property. The Board has denied any liability.

AUDITOR GENERAL OF CANADA

Ottawa, March 31, 1971.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the National Harbours Board for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Board;
- (b) the financial statements of the Board
 - (i) with the exception of the treatment of interest earned on the reserve fund assets referred to in Note 1 to the financial statements, were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Board's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of operations give a true and fair view of the income and expense of the Board for the financial year; and
- (c) the transactions of the Board that have come under my notice have been within the powers of the Board under the Financial Administration Act and any other Act applicable to the Board.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada

NORTHERN CANADA POWER COMMISSION

(Established by the Northern Canada Power Commission Act)

BALANCE SHEET AS AT MARCH 31, 1971

(with comparative figures as at March 31, 1970)

ASSETS	1971	1970	LIABILITIES	1971	1970
Current assets:			Current liabilities:		
Cash.....	\$ 723,135	\$ 2,113,431	Due on advances from Canada.....	\$ 87,000	\$ 1,404,564
Accounts receivable.....	4,538,237	3,718,177	Accounts payable.....	938,716	635,077
Inventories of maintenance and operating supplies, at cost.....	1,712,154	1,687,018	Contractors' holdbacks.....	445,079	369,001
Total current assets.....	6,973,526	7,518,626	Total current liabilities.....	1,470,795	2,408,642
Bonds held as consumers' security deposits.....	112,700	112,700	Consumers' and other security deposits	141,651	137,146
Capital assets, at cost:			Proprietary Equity of Canada:		
Power plants.....	38,227,919	38,189,794	Advances, including \$50,000 for investigation of projects.....	50,589,811	45,310,477
Transmission and distribution facilities	13,745,209	12,795,901	Equity represented by:		
Staff dwellings, warehouses and miscellaneous buildings.....	1,966,448	1,703,171	Central heating, water and sewerage and fire alarm systems financed by parliamentary appropriations.....	9,840,581	8,300,679
Communication, transportation and other equipment.....	1,254,503	1,076,709	Extension, expansion and improvements of capital assets financed from earnings.....	1,343,429	999,299
Projects under construction.....	5,643,836	1,854,768	Reserve for contingencies.....	2,589,840	2,625,000
	60,837,915	55,620,343	Retained earnings.....	789,743	1,731,840
Less— Accumulated depreciation.....	10,998,872	10,039,265		65,153,404	58,967,295
	49,839,043	45,581,078			
Central heating, water and sewerage and fire alarm systems.....	9,840,581	8,300,679			
Total capital assets.....	59,679,624	53,881,757			
	\$66,765,850	\$61,513,083		\$66,765,850	\$61,513,083

The accompanying notes are an integral part of the financial statements.

NORTHERN CANADA POWER COMMISSION—Concluded

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971

(with comparative figures for the year ended March 31, 1970)

	1971	1970
INCOME:		
Sale of power.....	\$ 7,815,086	\$ 6,555,352
Income arising from construction, maintenance and operation of facilities for Canada and others.....	1,691,213	1,547,819
Sale of heat.....	1,273,181	1,228,489
Water and sewerage services.....	128,068	114,532
Interest.....	155,736	159,238
Miscellaneous.....	90,473	45,188
	<u>11,153,757</u>	<u>9,650,618</u>
EXPENSE:		
Operation and maintenance:		
Salaries and wages.....	2,685,029	2,360,046
Fuel and lubricants.....	1,809,742	1,460,401
Plant, including improvements.....	795,878	509,381
Materials and supplies.....	566,875	475,149
Employees' board and accommodation (net).....	316,605	267,160
Travel and removal.....	202,549	141,638
Motor vehicles expense.....	91,096	76,994
Telegrams, telephone and postage..	46,686	35,245
Plant, line and equipment rentals....	39,699	25,506
Tools and miscellaneous equipment.....	32,233	23,293
Insurance.....	30,083	14,562
Miscellaneous.....	300,430	67,672
	<u>6,916,905</u>	<u>5,457,047</u>
Administration:		
Salaries.....	554,472	473,411
Office rent.....	41,446	37,891
Miscellaneous.....	82,338	69,767
	<u>678,256</u>	<u>581,069</u>
Other:		
Interest on advances from Canada	2,415,634	1,556,586
Depreciation.....	1,062,361	862,055
	<u>3,477,995</u>	<u>2,418,641</u>
	<u>11,073,156</u>	<u>8,456,757</u>
Net income before extraordinary items..	80,601	1,193,861
Extraordinary items (Note 1).....	509,680	—
Net loss (income).....	\$ 429,079	\$ (1,193,861)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1971

Balance at beginning of year.....	\$1,731,840
Net loss for year.....	429,079
	<u>1,302,761</u>
Transfers to:	
Reserve for contingencies.....	\$168,889
Equity represented by extension, expansion and improvements of capital assets financed from earnings.....	344,129
	<u>513,018</u>
Balance at end of year.....	\$ 789,743

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Included in the Statement of Income and Expense for the year ended March 31, 1971 are extraordinary items relating to the operations of prior years as follows:

Retroactive pay increases.....	\$218,529
Fuel consumption adjustments.....	112,300
Adjustment to income from sale of heat.....	68,447
Adjustment to income from sale of power.....	61,632
Major rehabilitation repairs.....	48,772
	<u>\$509,680</u>

2. The Commission administers loans, which amounted to \$216,554,430 as at March 31, 1971 made by Canada pursuant to agreements entered into under the Atlantic Provinces Power Development Act.

Ottawa, October 1, 1971.

THE HONOURABLE JEAN CHRÉTIEN,
MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Canada Power Commission for the year ended March 31, 1971.

The attention of the Commission has again been directed to inadequacies and unsatisfactory conditions in the accounting procedures and the system of internal control which in turn affect the correctness of the accounts. These were the subject of paragraphs 131, 132 and 133 of my 1970 Report to the House of Commons concerning expenditures made without proper authority, inadequate accounting and financial controls and inadequate collection action with respect to accounts receivable.

Due to the continuing unsatisfactory condition of the records, I am unable to express an opinion as required by section 77 of the Financial Administration Act on the validity of either the accounts or the financial statements for the year ended March 31, 1971. I have discussed the situation at length with the Commission who have now taken steps to correct the unsatisfactory condition during the current year.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

**NORTHERN TRANSPORTATION COMPANY LIMITED
AND SUBSIDIARY COMPANY**
(Incorporated under the Canada Corporations Act)
CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 1970
(with comparative figures at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Current Assets:			Current liabilities:		
Cash.....	\$ 273,041	\$ 259,933	Accounts payable.....	\$ 514,278	\$ 1,709,356
Short-term deposits.....	200,000	1,600,000	Loans from Canada due within one year (Note 2).....	3,879,308	2,140,903
Accounts receivable.....	818,297	1,425,943	Income tax payable.....	172,653	
Operating and general supplies, at cost	582,619	600,142		4,566,239	3,850,259
Prepaid expense.....	9,646	28,042			
	1,883,603	3,914,060	Loans from Canada (Note 2).....	11,000,000	7,000,000
Short-term Deposits held for Insurance			Deferred Income Tax (Note 4).....	640,392	777,024
Investment Fund.....	500,000	500,000			
Capital Assets, at cost:			Capital:		
Land.....	241,770	141,526	Capital Stock:		
Buildings, including equipment.....	8,960,463	6,514,010	Authorized—50,000 shares of no par value.....	152,000	152,000
Boats and barges, including equipment.	30,825,271	25,727,982	Issued—1,520 shares, fully paid.....	500,000	500,000
Automotive equipment.....	2,350,654	2,045,890	Reserve for insurance.....	1,003,486	1,003,486
Other.....	217,544	181,903	Contributed surplus.....	6,816,828	7,361,280
	42,595,702	34,611,311	Retained earnings.....	8,472,314	9,016,766
Less: Accumulated depreciation.....	20,300,360	18,381,322			
	22,295,342	16,229,989			
	\$24,678,945	\$20,644,049		\$24,678,945	\$20,644,049

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board

W. M. GILCHRIST
Director

P. L. P. MACDONNELL
Director

I have examined the above Consolidated Balance Sheet and the related Consolidated Statement of Income and Expense and have reported thereon under date of March 4, 1971 to the Minister of Transport.

A. M. HENDERSON
Auditor General Canada

NORTHERN TRANSPORTATION COMPANY LIMITED—Continued **AND SUBSIDIARY COMPANY**

CONSOLIDATED STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1970 (with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME:		
Freight earnings.....	\$8,356,303	\$8,492,270
EXPENSE:		
Operation and maintenance:		
Salaries and wages.....	2,880,132	2,600,440
Depreciation (Note 3).....	1,946,660	2,127,629
Repairs and maintenance.....	1,227,422	1,301,542
Fuels and lubricants.....	555,113	464,793
Messing.....	194,219	143,687
Insurance.....	141,290	73,769
Transportation of employees.....	87,936	82,098
Grants in lieu of municipal taxes.....	54,122	43,444
Pallets.....	48,754	87,089
Wharfage, demurrage and railway spur.....	21,230	24,389
Miscellaneous.....	85,386	70,625
	7,242,264	7,019,505
Administration:		
Executive officers' salaries.....	94,218	71,267
Other salaries.....	144,687	115,769
Employee benefits.....	169,926	147,126
Head office.....	72,006	92,000
Advertising and public relations.....	56,355	16,790
Business tax.....	37,059	24,870
Travel.....	35,152	20,236
Provision for doubtful accounts.....	27,859	17,253
Telephone and telegraph.....	25,630	22,317
Stationery and office supplies.....	18,270	12,432
Depreciation.....	17,871	11,054
Miscellaneous.....	49,855	28,399
	748,888	579,513
	7,991,152	7,599,018
Net income from operations.....	365,151	893,252
OTHER INCOME:		
Interest on investments.....	103,894	77,000
Gain on disposal of capital assets.....	5,836	4,584
	109,730	81,584
OTHER EXPENSE:		
Interest on loans from Canada.....	1,019,333	468,125
Provision for income tax.....		250,426
	1,019,333	718,551
Net loss (income).....	\$ 544,452	\$ (256,285)

The accompanying notes are an integral part of the financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1970 (with comparative figures for the year ended December 31, 1969)

	1970	1969
Balance at January 1.....	\$7,361,280	\$7,104,995
Net loss (income) for year.....	544,452	(256,285)
Balance at December 31.....	\$6,816,828	\$7,361,280

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

1. Subsidiary Company

The Company now has one wholly-owned and inoperative subsidiary company, Yellowknife Transportation Company Limited, whose assets were taken over and liabilities assumed by Northern Transportation Company Limited in an earlier period.

2. Loans from Canada

In the fiscal years 1968-69, 1969-70 and 1970-71 the Company has been authorized to borrow up to aggregate amounts totalling \$20,500,000 subject to certain terms and conditions prescribed by the Governor in Council. Of this amount \$17,500,000 has been borrowed and a further \$3,000,000 is available to the Company. A total of \$3,000,000 has been repaid and \$3,879,308 including interest of \$379,308 is repayable in 1971. The remainder of \$11,000,000 is repayable by December 31, 1974.

3. Depreciation

During 1970 management revised the rates of depreciation applied on boats and barges from 10% of cost to 6½% of cost. Had the rates in effect for 1969 been used, the depreciation expense and the loss for 1970 would have been \$640,907 greater.

4. Deferred Income Tax

During the year this account was charged with an amount of \$136,632 which was assessed by the Department of National Revenue (Taxation) with respect to dividends deemed to have been received by the parent company from its subsidiaries. The parent company is appealing the assessment.

5. Remuneration of Directors

Total remuneration of directors as directors, officers or employees of the Company for the year was \$64,500.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 4, 1971.

THE HONOURABLE DONALD C. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of Northern Transportation Company Limited and its subsidiary company for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company and its subsidiary;
- (b) the financial statements of the Company and its subsidiary
 - (i) were, with the exception of the method of recording depreciation as reported in Note 3, prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the affairs of the Company and its subsidiary as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company and its subsidiary for the financial year; and
- (c) the transactions of the Company and its subsidiary that have come under my notice have been within the powers of the Company and its subsidiary under the Financial Administration Act and any other Act applicable to the Company and its subsidiary.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

**POLYMER CORPORATION LIMITED
AND SUBSIDIARY COMPANIES**

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Current:			Current:		
Cash.....	\$ 1,410,332	\$ 1,379,248	Short-term loans.....	\$ 28,991,306	\$ 13,443,070
Short-term investments.....	25,523,326	37,572,065	Bills payable.....	3,244,185	5,900,748
Accounts receivable, less allowance for doubtful accounts.....	49,097,480	48,950,880	Accounts payable and accrued lia- bilities.....	20,201,914	19,205,938
Inventories, at lower of cost or net realizable value			Income and other taxes.....	1,899,573	1,841,258
Finished products.....	25,865,880	15,912,791	Long-term debt due within one year..	6,269,546	6,618,851
Prime materials and intermediate products.....	8,491,920	6,619,397			
Operating and maintenance sup- plies.....	7,225,481	6,811,616	Total Current Liabilities.....	60,606,524	47,009,865
	41,583,281	29,343,804	Long-term Debt (Notes 1, 3).....	37,627,977	38,338,642
Total Current Assets.....	117,614,419	117,245,997	Deferred Acquisition Obligation (Note 4).....	1,105,966	
Investment in Other Companies, at cost (Note 2).....	11,564,633	6,543,796	Equity of Minority Shareholders' in Subsidiary Companies.....	451,749	447,278
			Deferred Income Tax.....	6,114,234	7,831,069
Fixed:			Shareholders' Equity		
Land, buildings and equipment, at cost.....	239,926,249	223,122,132	Capital Stock:		
Less: accumulated depreciation.....	149,383,788	143,616,971	Authorized—3,000,000 common shares of no par value.....		
	90,542,461	79,505,161	Issued—2,000,000 common shares fully paid.....	30,000,000	30,000,000
Deferred Charges.....	3,992,682	4,079,492	Retained Earnings.....	87,807,745	83,747,592
	\$223,714,195	\$207,374,446		117,807,745	113,747,592
				\$223,714,195	\$207,374,446

The accompanying notes are an integral part of the financial statements.

On behalf of the Board

E. R. ROWZEE
Director

R. W. TODGHAM
Director

We have examined the above Consolidated Balance Sheet and the related Consolidated Statement of Income and Expense, Retained Earnings and Source and Application of Funds and have reported thereon under date of February 12, 1971 to the Minister of Supply and Services.

A. M. HENDERSON
Auditor General of Canada

PEAT MARWICK MITCHELL & CO
Chartered Accountants

**POLYMER CORPORATION LIMITED—Continued
AND SUBSIDIARY COMPANIES**
**CONSOLIDATED STATEMENT OF INCOME AND
EXPENSE FOR THE YEAR ENDED DECEMBER 31, 1970**

(with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME:		
Net sales of products and services....	\$150,570,977	\$155,717,712
Other.....	6,108,151	4,252,096
	156,679,128	159,969,808
EXPENSE:		
Cost of sales.....	125,052,561	121,459,338
Selling, administration and research..	22,496,309	19,168,363
	147,548,870	140,627,701
Net income before provision for income tax and special items.....	9,130,258	19,342,107
Provision for income tax.....	580,737	5,540,122
Special items (Note 6).....	1,498,824	
Net income before minority share- holders' interest.....	7,050,697	13,801,985
Minority shareholders' interest in subsidiary companies.....	9,456	21,303
Net Income.....	\$ 7,060,153	\$ 13,823,288

The accompanying notes are an integral part of the financial statements.

**CONSOLIDATED STATEMENT OF RETAINED
EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1970**

(with comparative figures for the year ended December 31, 1969)

	1970	1969
Balance at beginning of year.....	\$83,747,592	\$75,825,670
Net income for the year.....	7,060,153	13,823,288
Subsidiary company earnings prior to consolidation.....		98,634
	90,807,745	89,747,592
Dividends.....	3,000,000	6,000,000
Balance at end of year.....	\$ 87,807,745	\$83,747,592

The accompanying notes are an integral part of the financial statements.

**CONSOLIDATED STATEMENT
OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1970**

(with comparative figures for the year ended December 31, 1969)

	1970	1969
Source of Funds—		
Net Income.....	\$ 7,060,153	\$13,823,288
Depreciation and other items not requiring a current outlay of funds	14,227,428	14,679,121
Recovery of French sales tax.....		867,703
	21,287,581	29,370,112
Long-term debt.....	5,849,903	5,080,700
Deferred acquisition obligation.....	1,105,966	
Realized from sale of capital assets..	115,549	154,407
	28,358,999	34,605,219
Application of Funds—		
Capital expenditures.....	29,301,673	9,123,186
Deferred income tax.....	1,716,835	1,287,655
Deferred charges.....	1,008,160	373,068
Reduction of long-term debt.....	6,560,568	6,888,211
Dividends declared.....	3,000,000	6,000,000
	41,587,236	23,672,120
Increase (Decrease) in Working Capital	(\$13,228,237)	\$10,933,099

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1970**
1. Basis of Consolidation and Exchange Translation:

The consolidated financial statements reflect the financial position and the results of operations of Polymer Corporation Limited and all of its subsidiary companies. All intercompany balances and transactions have been eliminated in consolidation. Translation of foreign currencies into Canadian dollars has been effected as follows: current assets and current liabilities substantially at rates of exchange in effect on December 31; all other assets and liabilities at the rates prevailing when the assets were acquired or the liabilities incurred; and income and expense at rates in effect during the year except depreciation, which was translated at the rate prevailing when the expenditures on the related fixed assets were made. Unrealized gains of \$1,575,000 relating to and forming part of long-term debt payable in foreign currencies, will be recorded as income when such debts become current.

2. Investment in Other Companies:

The underlying book equity of the Corporation's investment in other companies is approximately \$1,500,000 below cost, which amount is deemed by Management to be substantially less than the portion of such investment relating to unrecorded intangibles acquired during 1970.

POLYMER CORPORATION LIMITED—Concluded**3. Long-term Debt:****Loans repayable:**

In French francs during the years 1971 to 1980 (Fr. 53,125,000), bearing interest at rates varying from 6.5% to 9.25%.....	\$10,684,028
In Belgian francs during the years 1971 to 1977 (Fr. 545,750,000), bearing interest at rates varying from 2.5% to 4.75% and secured by a mortgage on certain land and buildings.....	11,638,917
In United States Dollars:	
In equal annual instalments during the years 1971 to 1973 (U.S.\$3,000,000), bearing interest at 4.5%.....	3,170,000
In monthly instalments through January 1987 (U.S.\$1,372,381), bearing interest at rates varying from 7.25% to 8.25% and to the extent of \$960,000 secured by mortgages on certain fixed assets.....	1,397,012

7.5% Debentures:

Serial Debentures Series A repayable in equal annual instalments during the years 1971 to 1974.....	4,000,000
Sinking Fund Debentures Series A maturing November 1, 1987—pursuant to sinking fund requirements, annual payments of \$650,000 are required during the years 1975 to 1986, with a final payment of \$5,200,000 in 1987.....	13,000,000
Other.....	7,566
	<u>43,897,523</u>
Less portion of long-term debt due within one year included in current liabilities.....	6,269,546
	<u>\$37,627,977</u>

4. Deferred Acquisition Obligation:

Effective August 31, 1970, the Corporation acquired all of the outstanding common stock of a foreign corporation at a price to be determined with reference to the earnings experience of such corporation during the five years ended August 31, 1975. The ultimate purchase price as determined, which is subject to certain minimum and maximum levels, is payable, with interest at prime rates from September 1, 1975, over a five-year period commencing January 1, 1976. The Corporation has deferred the current discounted value of the future minimum obligation, and the discount is being amortized against income over the period ending January 1, 1976.

5. Commitments and Contingencies:**Long-term lease**

During 1970, a subsidiary company entered into a 15-year lease, guaranteed by Polymer Corporation Limited, of a plant presently under construction which is scheduled to commence operation during the second half of 1971. The company has an option to renew the lease for a further 15-year period, or it may purchase the plant and property during the leasing period for a price equal to the then outstanding lessor's debt incurred in connection with construction. The net lease agreement requires a minimum annual rental of approximately \$1,267,000 during 1971 and 1972, increasing to approximately \$1,800,000 annually thereafter through 1985.

Pension Plans

The unfunded past service liability of the pension plans relating to employees of the Corporation and its subsidiaries is being liquidated over the remaining period of nineteen years by annual charges of \$175,000.

Commitments

At December 31, 1970 the Corporation and its subsidiaries were committed to spend approximately \$13,000,000 on long-term investments and acquisition of capital assets.

6. Special Items:

Special items, after the incidence of income taxes of \$800,000 thereon, include a loss of \$2,117,000 occasioned by the unpegging of the Canadian dollar, a loss of \$277,000 resulting from the cessation of certain manufacturing operations and a favourable adjustment of \$895,000 with respect to prior years' income tax provisions.

7. Supplementary Information:

The accounts for 1970 include the following amounts: depreciation \$13,143,861; remuneration of directors of the Corporation and its subsidiaries as directors, officers or employees, \$892,690; and interest on long-term debt \$2,660,268.

AUDITORS' REPORT

February 12, 1971

THE HONOURABLE JAMES RICHARDSON
MINISTER OF SUPPLY AND SERVICES
OTTAWA, CANADA

Sir:

We have examined the consolidated balance sheet of Polymer Corporation Limited and its subsidiaries as at December 31, 1970 and the consolidated statements of income and expense, retained earnings and source and application of funds for the year then ended. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, we report that, in our opinion:

- (a) proper books of account have been kept by the Corporation and its subsidiaries.
- (b) the consolidated financial statements of the Corporation and its subsidiaries:
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) give a true and fair view of the state of their affairs as at December 31, 1970, and
 - (iii) give a true and fair view of the income and expense for the year ended December 31, 1970, and
 - (iv) present fairly the source and application of their funds for the year ended December 31, 1970, and
- (c) the transactions of the corporation and its subsidiaries that have come under our notices have been within the power of the corporation and its subsidiaries under the Financial Administration Act and any other Act applicable to the corporation and its subsidiaries.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

A. M. HENDERSON
Auditor General of Canada

ROYAL CANADIAN MINT

(Incorporated under the Government Organization Act, 1969)

BALANCE SHEET AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Current—			Current—		
Cash on hand and on deposit with Receiver			Accounts payable and accrued liabilities..	\$ 274,996	\$ 507,937
General.....	\$ 128,102	\$1,865,920	Interest accrued on loan.....	55,315	37,500
Accounts receivable.....	196,676	56,113	Advance payments for numismatic coin..	10,750	23,216
Inventories, at cost (Note 1):			Total current liabilities.....	341,061	568,653
Metals.....	\$ 241,641	193,973			
Work in progress.....	2,483,385	2,202,099	Equity of Canada—		
Operating and maintenance supplies.....	378,836	387,545	Loans under section 87(1) of the Act, for working capital.....	3,000,000	2,000,000
	3,103,862	2,783,617	Inventories at April 1, 1969 paid for in 1970.....		1,637,163
Sales tax recoverable.....	209,060		Reserve for losses:		
Prepaid expense.....	23,633	13,008	Balance at January 1.....	\$586,919	
Total current assets.....	3,661,333	4,718,658	Excess of income over expense per Statement of Income and Expense.....	77,987	
Capital Assets, at cost—			Balance at December 31.....	664,906	586,919
Buildings (Note 2).....	194,767			3,664,906	4,224,082
Equipment.....	183,973	80,598			
	378,740	80,598			
Less: Accumulated depreciation.....	34,106	6,521			
	344,634	74,077			
	\$4,005,967	\$4,792,735		\$4,005,967	\$4,792,735

The accompanying notes are an integral part of the financial statements.

Certified Correct:

G. J. GROLEAU

Chief of the Financial Division

Approved:

G. W. HUNTER

Master of the Mint

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 31, 1971, to the Minister of Supply and Services.

A. M. HENDERSON

Auditor General of Canada

ROYAL CANADIAN MINT—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970

AUDITOR GENERAL OF CANADA

Ottawa, March 31, 1971.

(with comparative figures for the nine months
ended December 31, 1969)

	1970	1969
INCOME—		
Sales:		
Coin.....	\$4,774,752	\$6,213,657
Numismatic coin.....	2,004,103	880,128
Foreign coin blanks.....	1,368,613	
Miscellaneous.....	19,337	30,479
Refining charges.....	471,212	362,145
	8,638,017	7,486,409
EXPENSE—		
Cost of sales.....	4,256,723	4,207,319
Salaries and wages.....	2,418,909	1,654,501
Employee benefits.....	200,933	119,864
Utilities and supplies.....	530,030	244,633
Building and equipment rental.....	519,348	331,184
Transportation and communications.....	202,834	49,535
Security.....	185,651	144,003
Interest on loan.....	178,849	109,007
Depreciation.....	27,585	6,521
Repairs and maintenance.....	16,016	16,847
Information.....	13,722	8,913
Other.....	9,430	7,163
	8,560,030	6,899,490
Excess of Income over Expense.....	\$ 77,987	\$ 586,919

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31, 1970

1. Inventories do not include those held on behalf of the Department of Finance at December 31, 1970 comprising: gold bullion, \$8,411,000, silver bullion, \$1,692,000 and coin, \$2,317,000 (face value). These amounts include the value of bullion owned by others and entrusted to the Royal Canadian Mint for safe-keeping.
2. The amount of \$194,767 includes \$167,430 for consultants' fees in respect of the preliminary plans for the construction of a new Mint. A capital budget of \$6,294,000 has been approved for the year ended December 31, 1971. This amount includes, subject to the approval of the site, \$5,660,000 for the purchase of land, construction and other costs associated with the new Mint.
3. The cost of cheque issue and payroll services provided without charge by the Department of Supply and Services is not reflected in the accounts.

THE HONOURABLE JAMES RICHARDSON,
MINISTER OF SUPPLY AND SERVICES,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Royal Canadian Mint for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding period and are in agreement with the books of account;
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

ST. CLAIR RIVER BROADCASTING LIMITED*(Incorporated under the Ontario Corporations Act)***BALANCE SHEET AS AT MARCH 31, 1971****ASSETS**

Cash.....	\$ 3,514	
Short-term bank deposits.....	220,000	
Investment in CKLW-TV partnership, at cost (Note 1).....	\$1,459,868	
Less: Share of accumulated loss on partnership operations.....	783,829	676,039
Organization expense.....		2,988
		<u>\$902,541</u>

LIABILITIES

Accrued interest on Baton Broadcasting Limited notes payable to vendors of CKLW-TV (Note 1).....	\$ 155,901
Capital:	
Authorized	
3600—6%, non voting, non-cumulative, non-participating, redeemable preference shares, having a par value of \$10.00 per share.....	\$ 36,000
4000—common shares of no par value having a maximum issue price of.....	8,000,000
	<u>\$8,036,000</u>
Issued and fully paid	
805—common shares of no par value (Note 1).....	1,600,005
Excess of expense over income for the year ended March 31, 1971.....	(853,365)
	<u>\$ 902,541</u>

The accompanying notes are an integral part of the financial statements.

Approved on behalf of the Board of Directors:

LAURENT PICARD
*Director*V. F. DAVIES
Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of June 23, 1971 to the Corporation and the Secretary of State.

A. M. HENDERSON
*Auditor General of Canada***STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED MARCH 31, 1971****INCOME:**

Interest on short-term bank deposits.....	\$ 9,052	
Interest on investment in CKLW-TV.....	82,231	\$ 91,283

EXPENSE:

Administrative expense.....	4,918	
Share of loss on CKLW-TV partnership operations for the thirteen months ending March 31, 1971 (Note 1).....	783,829	
Interest on partner's notes (Note 1).....	155,901	944,648
		<u>\$853,365</u>
Excess of expense over income.....		\$853,365

The accompanying notes are an integral part of the financial statements.

ST. CLAIR RIVER BROADCASTING LIMITED—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS

AUDITOR GENERAL OF CANADA

Ottawa, June 23, 1971.

1. Investment in CKLW-TV Partnership

On June 29, 1970 the Canadian Broadcasting Corporation acquired the five (5) outstanding shares in St. Clair River Broadcasting Limited and on July 24, 1970 invested \$1.6 million in return for the issue of an additional 800 common shares of the capital stock of this wholly-owned subsidiary, thus permitting the Company to conclude on the same date a partnership agreement with Baton Broadcasting Limited to purchase retro-active to March 1, 1970, Station CKLW-TV Windsor, Ont. at a price of U.S. \$5 million.

Under the terms of the partnership agreement the Company holds a one quarter interest in the partnership with the option of acquiring up to a 49% interest at any time prior to May 31, 1975 and an obligation to purchase its partner's share on that date at his cost plus interest.

The partnership acquired Station CKLW-TV in Windsor for U.S. \$5 million, each partner contributing in cash one quarter of the purchase price or U.S. \$1.25 million. The remaining half of the purchase price was met by notes of Baton Broadcasting Limited amounting to U.S. \$2.5 million maturing on May 31, 1975 and bearing interest at 9% per annum. Under the partnership agreement St. Clair River Broadcasting Limited is to pay the interest on the notes.

At the effective date of acquisition by the partnership, the tangible assets of CKLW-TV were valued at \$4,230,000, which included \$1,169,000 for the inventory of film rights.

Up to March 31, 1971 the Company had invested \$1,459,868 in the CKLW-TV partnership including \$82,231 for its share of interest earned on the cash contributed by the partners, which was credited to the partners under the terms of the agreement.

The partnership sustained operating losses totalling \$3,135,000 for the thirteen months ending March 31, 1971. This amount is made up of (a) a loss of \$1,892,000 to August 31, 1970, based on the audited financial statements to that date, which included \$838,000 resulting from the write-off of a portion of the inventory of film rights, and (b) a loss of \$1,243,000 for the seven months period ending March 31, 1971, based on interim financial statements.

The Company's investment of \$1,459,868 was impaired to the extent of \$783,829, being the Company's share of the \$3,135,000 operating loss of Station CKLW-TV for the thirteen months ending March 31, 1971, its book-value at that date therefore being reduced to \$676,039.

2. There was no remuneration paid to the five directors and the four officers, two of whom are also directors.

TO: THE CANADIAN BROADCASTING CORPORATION
AND
THE HONOURABLE GÉRARD PELLETIER,
SECRETARY OF STATE,
OTTAWA.

Sirs,

I have examined the accounts and financial statements of St. Clair River Broadcasting Limited, a wholly-owned subsidiary company of the Canadian Broadcasting Corporation, for the year ended March 31, 1971. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Company;
- (b) the financial statements of the Company
 - (i) are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Company's affairs as at the end of the financial year; and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Company for the financial year; and
- (c) the transactions of the Company that have come under my notice have been within the powers of the Company under the Financial Administration Act and any other Act applicable to the Company.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE ST. LAWRENCE SEAWAY AUTHORITY

(Established by the St. Lawrence Seaway Authority Act)

BALANCE SHEET AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Current Assets:			Current Liabilities:		
Cash and short-term deposits.....	\$ 1,325,717	\$ 1,635,760	Accounts payable and accrued liabilities.....	\$ 7,290,628	\$ 5,352,033
Due from The Seaway International Bridge Corporation, Ltd.....	4,110	5,898	Due to Canada <i>re</i> Non-Toll Canals (Exhibit I).....	183,337	56,998
Due from Canada <i>re</i> Welland Section operating deficit.....	190,790	290,937	Due to Saint Lawrence Seaway Development Corporation <i>re</i> tolls.....	130,624	121,347
Accounts receivable (less allowance for doubtful accounts).....	1,867,644	1,462,457	Contractors' holdbacks.....	1,881,941	1,135,287
Inventories of materials, minor equipment and shop work in progress, at cost.....	913,230	873,693	Total Current Liabilities.....	9,486,530	6,665,665
Total Current Assets.....	4,301,491	4,268,745	Contractors' security deposits and toll guarantees (contra).....	679,673	529,015
Bonds and Cash held as contractors' security deposits and toll guarantees (contra).....	679,673	529,015	Accumulated provision for replacement of machinery and equipment.....	10,161,599	9,157,801
Long-term agreements of sales of land..	179,947	204,418	Unfunded free balance.....	52,264	45,075
Replacement Fund (comprising Canada bonds at cost, \$10,120,018, market value \$10,676,200; and uninvested balance, \$41,581).....	10,161,599	9,157,801		10,213,863	9,202,876
Mortgage receivable—54%.....	991,251	1,053,335	Proprietary Equity of Canada:		
Investment in and loan to The Seaway International Bridge Corporation, Ltd.....	8,000	25,000	Capital assets entrusted to the Authority by the Governor in Council under section 14 of the Act (Welland Canal).....	130,254,618	130,254,618
Capital assets, at cost or transfer value (Schedule B).....	656,895,018	613,444,322	Loans under section 25 of the Act		
			Interest-bearing.....	437,550,000	401,950,000
			Interest-free.....	72,500,000	72,500,000
			Interest on loans—payment deferred	84,240,789	71,919,577
				724,545,407	676,624,195
			Deduct: Deficit—per Statement of Deficit.....	71,708,494	64,339,115
			Net Equity.....	652,836,913	612,285,080
				\$673,216,979	\$628,682,636
	\$673,216,979	\$628,682,636			

The accompanying notes are an integral part of the financial statements.

Certified correct:

J. M. MARTIN

Director of Finance and Accounting

Approved:

P. CAMU

President

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 31, 1971, to the Minister of Transport.

A. M. HENDERSON

Auditor General of Canada

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Outstanding commitments under uncompleted contracts as at December 31, 1970, amounted to approximately \$30,953,000.
2. The liability of the Authority with respect to compensation for properties under expropriation or purchased at December 31, 1970, is estimated by the Authority as amounting to \$1,480,000.
3. The terms of the Authority's financing arrangements were amended by Order in Council P.C. 1968-163 of January 25, 1968, which provides that loans received under section 25 of the St. Lawrence Seaway Authority Act in respect of the Montreal-Lake Ontario Section of the Seaway, together with interest, are to be repaid in such amounts each year as the cumulative net profit of the Montreal-Lake Ontario Section, before amortization of loan principal, will permit. Any unpaid interest in respect of any year bears interest until paid, and the principal and interest are to be fully paid on or before December 31, 2009. Outstanding loans in respect of the Montreal-Lake Ontario Section of the Seaway amounted to \$335,600,000 at December 31, 1970 with unpaid interest of \$73,657,485.
4. Loans to finance cost of construction on the Welland Canal effected prior to September 23, 1966, which aggregate \$72,500,000, have been made on an interest-free basis as approved by the Governor in Council in accordance with Order in Council P.C. 1966-1828 of September 22, 1966. Loans effected since that date and totalling \$101,950,000 at December 31, 1970 bear interest which shall accrue but not be payable until construction on the Welland Canal Twinning Project is completed. Accrued interest since that date amounted to \$10,583,304 up to December 31, 1970.
5. No provision has been made in the accounts for depreciation of buildings, lock gates, and lock and bridge structures in either the Montreal-Lake Ontario or Welland Sections of the Seaway. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme and that the intended amortization of the principal of the amounts borrowed together with interest should make it unnecessary to include depreciation as an element of operating and maintenance cost. However, no actual amortization of the capital indebtedness referred to in Notes 3 and 4 has been made since the inception of the Seaway in 1959 up to December 31, 1970.
6. The Accumulated Provision for Replacement of Machinery and Equipment amounting to \$10,161,599 at December 31, 1970, represents the accumulated provision, at estimated replacement values, for replacement of assets in the Montreal-Lake Ontario Section of the Seaway which the Authority considers will require replacement. No similar provision has been made for the Welland Section.
7. Tolls on the Welland Section of the Seaway were suspended in 1962 but beginning with the 1967 navigation season a lockage fee of \$20 per lock was instituted, increasing by \$20 each year to reach \$100 per lock in 1971. Department of Transport Vote 85, provides for reimbursement to the Authority of the Welland Section deficit of \$8,165,116 for the year ended December 31, 1970.
8. An interim settlement has been reached in connection with the expropriation of Indian lands in Caughnawaga. A further claim for loss of access to river, pollution, loss of use of beaches, etc., is expected.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	Montreal-Lake Ontario Section		Welland Section		Totals	
	1970	1969	1970	1969	1970	1969
INCOME—						
Tolls assessed and lockage fees.....	\$18,598,864	\$15,636,196	\$ 3,544,589	\$ 2,502,414	\$22,143,453	\$18,138,610
Rentals.....	102,874	115,543	566,331	586,020	669,205	701,563
Wharfage.....	9,316	13,182	438,325	386,987	447,641	400,169
Interest.....	765,918	658,360	15,319	4,291	781,237	662,651
The Seaway International Bridge Corpora- tion, Ltd.—net income.....	204,110	215,898			204,110	215,898
S.L.S. "Hercules"—heavy lift charges.....	150,800	104,406			150,800	104,406
Miscellaneous.....	125,113	104,443	178,474	273,530	303,587	377,973
	19,956,995	16,848,028	4,743,038	3,753,242	24,700,033	20,601,270
EXPENSE—						
Operation and maintenance:						
Salaries and wages (excluding \$47,274 charged to construction costs).....	3,077,215	2,504,251	4,690,434	4,420,434	7,767,649	6,924,685
Employee benefits.....	374,854	279,820	565,819	501,577	940,673	781,397
Major maintenance materials and services..	206,409	506,272	1,015,990	835,772	1,222,399	1,342,044
Grants in lieu of municipal taxes.....	59,819	59,772	659,225	624,694	719,044	684,466
Traffic survey to relieve shipping congestion Bridge operating services by railway com- panies.....	104,446	106,097	123,912	114,474	228,358	220,571
Rental of Traffic Control equipment.....			245,818	210,492	245,818	210,492
Security guards.....	142,834	88,648			142,834	88,648
Other materials and services.....	778,697	713,311	1,152,806	962,845	1,931,503	1,676,156
	4,744,274	4,258,171	8,454,004	7,671,736	13,198,278	11,929,907
Regional administration:						
Salaries and wages.....	668,695	681,894	704,642	652,875	1,373,337	1,334,769
Employee benefits.....	74,334	78,306	83,400	74,467	157,734	152,773
Office expenses.....	45,079	52,364	59,263	63,365	104,342	115,729
Travel and removal.....	16,254	22,110	20,630	19,488	36,884	41,598
Miscellaneous.....	80,858	103,091	113,640	100,348	194,498	203,439
	885,220	937,765	981,575	910,543	1,866,795	1,848,308
Less: portion applicable to						
Non-toll canals.....	136,784	220,069	68,393	65,653	205,177	285,772
Construction costs.....			160,000	160,000	160,000	160,000
	136,784	220,069	228,393	225,653	365,177	445,772
	748,436	717,696	753,182	684,890	1,501,618	1,402,586
Headquarters administration (Schedule A)....	1,071,312	907,710	1,480,383	1,328,194	2,551,695	2,235,904
Engineering expense (Schedule A).....	674,660	590,729	642,735	569,632	1,317,395	1,160,361
Construction Branch expense (Schedule A)....	241,995	240,661	553,524	574,727	795,519	815,388
	1,987,967	1,739,100	2,676,642	2,472,553	4,664,609	4,211,653
	7,480,677	6,714,967	11,883,828	10,829,179	19,364,505	17,544,146
Net operating income (loss) before providing for interest and for replacement of machinery and equipment.....						
	12,476,318	10,133,061	(7,140,790)	(7,075,937)	5,335,528	3,057,124
Interest on loans from Canada (excluding \$5,259,883 charged to construction costs).....	18,800,223	17,742,587	1,024,326	855,674	19,824,549	18,598,261
Interest on claims of the Caughnawaga Indian Band.....	3,057	46,339			3,057	46,339
Provision for replacement of machinery and equipment.....	1,042,417	973,254			1,042,417	973,254
	19,845,697	18,762,180	1,024,326	855,674	20,870,023	19,617,854
Net loss for the year.....	\$ 7,369,379	\$ 8,629,119	\$ 8,165,116	\$ 7,931,611	\$15,534,495	\$16,560,730

The accompanying notes are an integral part of the financial statements.

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1970

	Montreal- Lake Ontario Section	Welland Section	Total
Balance as at December 31, 1969.....	\$64,339,115	\$	\$64,339,115
Add: Loss for the year, per Statement of Income and Expense.....	7,369,379	8,165,116	15,534,495
	71,708,494	8,165,116	79,873,610
Deduct: Welland Canal operating deficit for the year to be recovered from Department of Transport 1970-1971 appropriations		8,165,116	8,165,116
	\$71,708,494	\$	\$71,708,494

SCHEDULE A

STATEMENT OF HEADQUARTERS ADMINISTRATION,
ENGINEERING AND CONSTRUCTION
BRANCH EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	1970	1969
HEADQUARTERS ADMINISTRATION		
Salaries of members and executive officers.....	\$ 190,250	\$ 182,450
Other salaries.....	1,742,139	1,606,372
Employee benefits.....	235,192	207,689
Economic survey.....	162,097	40,429
Rental of office machines.....	108,719	128,834
Office expense.....	94,905	96,639
Travel and removal.....	81,836	88,875
Office accommodation.....	70,953	66,715
Communications.....	67,588	93,889
Grants in lieu of municipal taxes.....	46,516	48,254
Publications.....	26,035	14,070
Vessels squat studies.....	17,611	
Repairs to Headquarters Building.....	12,051	14,899
Miscellaneous.....	161,532	167,091
	3,017,424	2,756,206
Less portion allocated to		
Non-toll canals.....	126,451	151,245
Construction costs.....	339,278	369,057
	465,729	520,302
Total per Statement of Income and Expense.....	\$2,551,695	\$2,235,904
ENGINEERING		
Salaries and wages.....	\$1,626,127	\$2,061,832
Employee benefits.....	205,574	240,705
Office accommodation.....	107,474	125,501
Office expense.....	78,755	101,574
Travel and removal.....	67,566	96,619
Miscellaneous.....	35,996	132,713
	2,121,492	2,758,944
Less portion allocated to		
Non-toll canals.....	76,489	133,453
Construction costs.....	727,608	1,465,130
	804,097	1,598,583
Total per Statement of Income and Expense.....	\$1,317,395	\$1,160,361
CONSTRUCTION BRANCH		
Salaries and wages.....	\$1,869,030	\$1,865,612
Employee benefits.....	222,008	214,404
Testing and drilling services.....	56,988	62,240
Travel and removal.....	39,535	49,063
Office expense.....	29,057	27,364
Office accommodation.....	9,888	9,459
Public notices.....	14,592	2,396
Miscellaneous.....	84,460	97,110
	2,325,558	2,327,648
Less portion allocated to Construction costs.....	1,530,039	1,512,260
Total per Statement of Income and Expense.....	\$ 795,519	\$ 815,388

THE ST. LAWRENCE SEAWAY AUTHORITY—Continued

CAPITAL ASSETS AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

SCHEDULE B

	Montreal-Lake Ontario Section at Cost	North Channel Bridge at Cost	Welland Section		Totals	
			Acquired at Cost	Entrusted at Transfer Value	1970	1969
Land.....	\$ 9,947,184	\$ 481,854	\$ 17,139,476	\$ 1,915,528	\$ 29,484,042	\$ 27,599,038
Buildings.....	2,700,420	1,005,004	2,046,694	3,512,105	9,264,223	9,072,560
Channels and canals.....	117,501,998		42,688,934	36,435,591	196,626,523	195,704,142
Locks.....	115,816,870		28,795,766	78,923,468	223,536,104	223,501,917
Bridges.....	25,386,483	7,067,984	1,526,314	7,878,545	41,859,326	40,527,932
Gatelifters.....	2,718,362			766,293	3,484,655	3,484,655
Movable equipment—including shore, floating, shop and other equipment.....	1,502,529		1,112,913	449,296	3,064,738	2,891,304
Works under construction.....	4,925,519		89,490,288		94,415,807	55,503,175
	280,499,365	8,554,842	182,800,385	129,880,826	601,735,418	558,284,723
Remedial works—expenditures on properties owned by others.....	46,822,436		8,337,164		55,159,600	55,159,599
	\$327,321,801	\$8,554,842	\$191,137,549	\$129,880,826	\$656,895,018	\$613,444,322

NOTE: The Authority also administers non-toll canals and other properties at Lachine, Cornwall, Sault Ste. Marie and the Niagara Peninsula, comprising land and improvements with a cost valuation of \$47,129,791 and movable equipment with a cost valuation of \$1,022,931.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

EXHIBIT I

STATEMENT OF EXPENSE,
INCOME AND CAPITAL EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	1970	1969
EXPENSE		
Operation and maintenance—		
Salaries and wages.....	\$1,033,709	\$1,252,093
Employee benefits.....	125,096	139,230
Grants in lieu of municipal taxes.....	519,536	554,163
Major maintenance materials and services.....	10,017	110,746
Other materials and services.....	310,883	243,066
	1,999,241	2,299,298
Administration and engineering expense (portion applicable to non-toll canals).....	408,116	570,422
	2,407,357	2,869,720
INCOME		
Rentals.....	345,470	369,911
Wharfage.....	10,212	36,734
Miscellaneous.....	223,935	260,391
	579,617	667,036
Operating deficit.....	1,827,740	2,202,684
Capital expenditure		
Acquisition of equipment.....	7,729	22,443
Net expenditure.....	\$1,835,469	\$2,225,127
Net expenditure provided for by—		
Department of Transport Vote 85 of 1969-70.....	\$ 418,806	
Department of Transport Vote 95 of 1970-71.....	1,600,000	
	2,018,806	
Less: Unexpended balance to be refunded	183,337	
	\$1,835,469	

AUDITOR GENERAL OF CANADA

Ottawa, March 31, 1971.

THE HONOURABLE D. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of The St. Lawrence Seaway Authority for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

Under the provision of section 16 of the St. Lawrence Seaway Authority Act, tolls are to be "designed to provide a revenue sufficient to defray the cost to the Authority of its operations", which costs are defined as including payments in respect of the interest on amounts borrowed by the Authority and amounts sufficient to amortize the principal of amounts so borrowed over a period not exceeding fifty years. The original conditions under which loans were made to the Authority under section 25 of the Act required the payment only of interest in the first three full years of operation (through the year ended December 31, 1962) and thereafter payment of annual amounts sufficient to amortize over a period of forty-seven years (or by December 31, 2009) all loans and interest thereon.

There was no charge to the year's operations, nor has there been since the inception of The Seaway, with respect to the amortization of the principal of the amounts borrowed. Deferred interest for prior years was reduced by payments of \$11,525,000.

The costs of operating and maintaining the canals and works under the administration of the Authority are defined under paragraph (c) of section 16 as including all operating costs of the Authority and such reserves as may be approved by the Minister. The Authority is of the opinion that it is not necessary to include depreciation as an element of operating and maintenance costs and that the amortization over the fifty-year period of the principal of the amounts borrowed together with interest as required by subsections (a) and (b) meets the requirements of the Act. Accordingly, no provision has been made for the replacement of buildings, lock gates and lock and bridge structures in the two Seaway sections. The Authority considers that these Seaway works can be maintained in working condition at all times under its maintenance programme.

As in previous years, provision was made during the year toward the cost of replacing lock, bridge and building machinery and equipment of the Montreal-Lake Ontario Section which will require replacement in the fifty-year period. The provision for 1970, calculated on an estimated replacement cost basis, amounted to \$1,042,417, bringing the accumulated provision for replacement of machinery and equipment at December 31, 1970 up to \$10,161,599, after charges of \$38,619 in respect of the disposal of certain movable assets during the year. No provision was made in 1970 for replacement of machinery and equipment for the Welland Section.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion, subject to the above observations:

- (a) proper books of account have been kept by the Authority;
- (b) the financial statements of the Authority
 - (i) were prepared on a basis consistent with that of the preceding year, and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Authority's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Authority for the financial year; and
- (c) the transactions of the Authority that have come under my notice have been within the powers of the Authority under the Financial Administration Act and any other Act applicable to the Authority.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION LTD.

(Incorporated under the Canada Corporations Act)

BALANCE SHEET AS AT DECEMBER 31, 1970

(with comparative figures as at December 31, 1969)

ASSETS	1970	1969	LIABILITIES	1970	1969
Cash.....	\$16,540	\$11,367	Due to The St. Lawrence Seaway Authority ..	\$ 4,110	\$ 5,898
Short-term bank deposits.....		45,000	Accounts payable.....	6,037	6,562
Accounts receivable.....	2,659	835	Deferred income from tolls.....	5,343	6,144
Equipment, at cost.....	62,525	58,666	Notes payable (interest free).....		34,000
Less: Accumulated depreciation.....	50,234	47,264	Debentures (interest free).....	8,000	8,000
	12,291	11,402	Capital Stock:		
	\$31,490	\$68,604	Authorized—50 shares of \$1,000 each		
			Issued—8 shares, fully paid.....	8,000	8,000
				\$31,490	\$68,604

NOTE—The Seaway International Bridge Corporation, Ltd. was incorporated for the purpose of operating and managing the international toll bridges system between Cornwall, Ont., and Roosevelt, N.Y., on behalf of the owners, The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation. By agreement between the Seaway entities the annual income from the operation of the bridge system, after payment of operating expenses, is to be applied first towards the amortization of the cost of the North Channel bridge, together with interest, after which the balance of the income is to be divided equally between the Seaway entities.

As shown by the attached Statement, the net income of the Corporation from the operation of the bridge system for the year ended December 31, 1970, amounted to \$204,110. This amount was transferred to The St. Lawrence Seaway Authority to be applied towards the amortization of the cost of the North Channel bridge, together with interest, leaving an unamortized balance of \$11,011,885 at December 31, 1970, compared with an unamortized balance of \$10,699,887 at December 31, 1969.

Approved on behalf of the Board

P. CAMU

President and Director

D. W. OBERLIN

Vice President and Director

I have examined the above Balance Sheet and the related Statement of Income and Expense and have reported thereon under date of March 31, 1971 to the Minister of Transport.

A. M. HENDERSON

Auditor General of Canada

STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1970

(with comparative figures for the year ended December 31, 1969)

	1970	1969
INCOME—		
Tolls.....	\$491,449	\$483,106
Other.....	20,380	20,619
	511,829	503,725
EXPENSE—		
Operating Expense—		
Salaries and wages.....	207,264	192,032
Employee benefits.....	23,074	19,351
Grant in lieu of municipal taxes.....	16,187	17,128
Maintenance materials and services.....	15,929	16,235
Rental of toll collection machines.....	12,775	12,775
Advertising.....	11,830	12,106
Electricity, fuel and water.....	7,667	7,041
Provision for depreciation.....	5,340	4,268
Office supplies, etc.....	2,523	2,229
Insurance.....	1,503	1,309
Miscellaneous.....	3,627	3,353
	307,719	287,827
Balance of net income transferred to The St. Lawrence Seaway Authority (see Note to Balance Sheet).....	\$204,110	\$215,898

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

AUDITOR GENERAL OF CANADA

Ottawa, March 31, 1971.

THE HONOURABLE D. JAMIESON,
MINISTER OF TRANSPORT,
OTTAWA.

Sir,

I have examined the accounts and financial statements of the Seaway International Bridge Corporation, Ltd. for the year ended December 31, 1970. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with the requirements of section 87 of the Financial Administration Act, I report that, in my opinion:

- (a) proper books of account have been kept by the Corporation;
- (b) the financial statements of the Corporation
 - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account,
 - (ii) in the case of the balance sheet, give a true and fair view of the state of the Corporation's affairs as at the end of the financial year, and
 - (iii) in the case of the statement of income and expense, give a true and fair view of the income and expense of the Corporation for the financial year; and
- (c) the transactions of the Corporation that have come under my notice have been within the powers of the Corporation under the Financial Administration Act and any other Act applicable to the Corporation.

Yours faithfully,

A. M. HENDERSON
Auditor General of Canada.

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